
Status: Point in time view as at 28/11/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5. (See end of Document for details)

SCHEDULES

SCHEDULE 15

R&D TAX RELIEF FOR SMALL AND MEDIUM-SIZED ENTERPRISES: MINOR AND CONSEQUENTIAL AMENDMENTS

- 5 In paragraph 12 (treatment of sub-contractor payments where principal and sub-contractor unconnected), for paragraph (b) substitute—
- “(b) the company and the sub-contractor are not connected persons, and
 - (c) no election is made under paragraph 11,”.

Status:

Point in time view as at 28/11/2008.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Paragraph 5.