



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 2

#### OTHER PROVISIONS

#### *New reliefs*

#### **56 R&D tax relief for small and medium-sized enterprises: minor and consequential amendments**

Schedule 15 to this Act (which makes minor amendments to Schedule 20 to the Finance Act 2000 (tax relief for R&D expenditure of small and medium-sized enterprises), including amendments consequential on Schedules 12 and 13 to this Act) has effect for accounting periods ending on or after 1st April 2002.

**Status:**

Point in time view as at 24/07/2002.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 56.