

Status: Point in time view as at 01/08/2008.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Amendments to Schedule 20 to FA 2000. (See end of Document for details)

SCHEDULES

SCHEDULE 2

RELIEF FOR RESEARCH AND DEVELOPMENT: SUBJECTS OF CLINICAL TRIALS

Amendments to Schedule 20 to FA 2000

- 1 (1) Schedule 20 to FA 2000 (tax relief for expenditure on research and development by small or medium-sized enterprises) is amended as follows.
- (2) In paragraph 3 (qualifying R&D expenditure), in sub-paragraph (4), after paragraph (b) insert—
 - “(ba) is incurred on relevant payments to the subjects of a clinical trial (see paragraph 6A).”
- (3) After paragraph 6 (expenditure on software or consumable items), insert—

“Relevant payments to subjects of clinical trials

- 6A (1) For the purposes of this Schedule “relevant payment”, in relation to a subject of a clinical trial, means a payment made to him for participating in the trial.
- (2) For the purposes of this Schedule “clinical trial” means an investigation in human subjects undertaken in connection with the development of a health care treatment or procedure.”
- (4) In paragraph 10 (treatment of expenditure where company and sub-contractor are connected persons), in sub-paragraph (2)(a)(iii), for “or on software or consumable items” substitute “, on software or consumable items or on relevant payments to the subjects of a clinical trial ”.

Commencement Information

- II 1.8.2008 appointed for the purposes of s. 28 and Sch. 2 by [Finance Act 2006, Section 28 \(Appointed Day\) Order 2008 \(S.I. 2008/1878\)](#), [art. 2](#)

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