

SCHEDULES

SCHEDULE 2

Section 28

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”.

Amendments to Schedule 12 to FA 2002

- 2 (1) Schedule 12 to FA 2002 (tax relief for expenditure on research and development: large companies etc) is amended as follows.
- (2) In paragraph 4 (qualifying expenditure on direct research and development), in sub-paragraph (3)—
 - (a) omit the word “or” at the end of paragraph (b);
 - (b) after that paragraph insert—
 - “(ba) is incurred on relevant payments to the subjects of a clinical trial, or”.
- (3) In paragraph 9 (expenditure on research and development directly undertaken by the SME), in sub-paragraph (2)—
 - (a) omit the word “or” at the end of paragraph (b);
 - (b) after that paragraph insert—

Status: This is the original version (as it was originally enacted).

“(ba) is incurred on relevant payments to the subjects of a clinical trial, or”.

- (4) In paragraph 17 (which applies certain definitions from Schedule 20 to FA 2000)—
- (a) in the heading, after ““software or consumable items”” insert “, “relevant payments to the subjects of a clinical trial””;
 - (b) omit the word “and” at the end of paragraph (c);
 - (c) after that paragraph insert—
 - “(ca) paragraph 6A (relevant payments to subjects of clinical trials); and”.

Amendments to Schedule 13 to FA 2002

- 3 (1) Schedule 13 to FA 2002 (tax relief for expenditure on vaccine research etc) is amended as follows.
- (2) In paragraph 3 (qualifying expenditure on direct research and development), in sub-paragraph (5)—
- (a) omit the word “or” at the end of paragraph (b);
 - (b) after that paragraph insert—
 - “(ba) is incurred on relevant payments to the subjects of a clinical trial, or”.
- (3) In paragraph 5 (which applies certain definitions from Schedule 20 to FA 2000)—
- (a) in the heading, after ““software or consumable items”,” insert ““relevant payments to the subjects of a clinical trial”,”;
 - (b) in sub-paragraph (3), after paragraph (c) insert—
 - “(ca) paragraph 6A (relevant payments to subjects of clinical trials);”.
- (4) In paragraph 9 (relevant expenditure of the sub-contractor), in sub-paragraph (3)—
- (a) omit the word “or” at the end of paragraph (b);
 - (b) after that paragraph insert—
 - “(ba) is incurred on relevant payments to the subjects of a clinical trial, or”.