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*Status: Point in time view as at 21/07/2008.*

*Changes to legislation: Finance Act 2008, Cross Heading: R&D relief is up to date with all changes known to be in force on or before 14 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 17

#### INSURANCE COMPANIES ETC

##### *R&D relief*

- 36 In paragraph 12 of Schedule 12 to FA 2002 (insurance companies treated as large companies), for the words following paragraph (b) substitute “ the company does not qualify as a small or medium-sized enterprise for the purposes of Parts 1 to 3 of this Schedule or Schedule 20 to the Finance Act 2000. ”

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