



# Finance Act 2008

## 2008 CHAPTER 9

### PART 2

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX\_GENERAL

*Research and development*

#### **28 Companies in difficulty: SME R&D relief and vaccine research relief**

Schedule 9 contains provision preventing a company from claiming research and development relief and vaccine research relief if it is not a going concern.

**Status:**

Point in time view as at 21/07/2008. This version of this provision has been superseded.

**Changes to legislation:**

Finance Act 2008, Section 28 is up to date with all changes known to be in force on or before 29 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.