



Corporation Tax Act 2009

2009 CHAPTER 4

PART 13

^{F1}... EXPENDITURE ON RESEARCH AND DEVELOPMENT

CHAPTER 2

[^{F1}RELIEF FOR LOSS-MAKING, R&D-INTENSIVE SMES]

Tax credit: entitlement and payment

^{F1}**1057 Tax credit only available where company is going concern**

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Textual Amendments

F1 S. 1057 omitted (with effect in relation to accounting periods beginning on or after 1.4.2024) by virtue of Finance Act 2024 (c. 3), **Sch. 1 paras. 6(11), 16** (with Sch. 1 para. 18); S.I. 2024/286, reg. 2

Changes to legislation:

Corporation Tax Act 2009, Section 1057 is up to date with all changes known to be in force on or before 08 July 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 322(2A)(zb) inserted by [2016 c. 24 s. 73\(5\)](#)
- s. 1058B(5)(ea) inserted by [2023 c. 20 Sch. para. 57](#)
- s. 1094(2A)-(2C) inserted by [2012 c. 14 Sch. 3 para. 13\(3\)](#)
- s. 1106(4A)-(4C) inserted by [2012 c. 14 Sch. 3 para. 14\(3\)](#)