



Corporation Tax Act 2010

2010 CHAPTER 4

PART 24

CORPORATION TAX ACTS DEFINITIONS ETC

CHAPTER 1

DEFINITIONS

1138 “Research and development”

- (1) This section has effect for the purposes of the provisions of the Corporation Tax Acts which apply this section.
- (2) “Research and development” means activities that fall to be treated as research and development in accordance with generally accepted accounting practice.

This is subject to subsections (3) and (4).
- (3) Activities that are “research and development” for the purposes of section 1006 of ITA 2007 as a result of regulations under that section are “research and development” for the purposes of this section.
- (4) Activities that are not “research and development” for the purposes of section 1006 of ITA 2007 as a result of regulations under that section are not “research and development” for the purposes of this section.
- (5) Unless otherwise expressly provided, “research and development” does not include oil and gas exploration and appraisal.

Changes to legislation:

Corporation Tax Act 2010, Section 1138 is up to date with all changes known to be in force on or before 27 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.

[View outstanding changes](#)

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

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

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))