



Finance Act 2012

2012 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 3

CORPORATION TAX: GENERAL

Support for business

19 Profits arising from the exploitation of patents etc

Schedule 2 contains provision about the treatment for corporation tax purposes of profits arising from the exploitation of patents etc.

20 Relief for expenditure on R&D

Schedule 3 contains provision about corporation tax relief for expenditure on research and development.

21 Real estate investment trusts

Schedule 4 amends Part 12 of CTA 2010 (real estate investment trusts).

Status:

Point in time view as at 19/07/2012.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Cross Heading:
Support for business.