
STATUTORY INSTRUMENTS

2005 No. 3376

CORPORATION TAX

The Research and Development Tax Relief (Definition of “Small or Medium-Sized Enterprise”) Order 2005

Made - - - - 7th December 2005
Laid before the House of
Commons - - 8th December 2005
Coming into force in accordance with article 1

THE RESEARCH AND DEVELOPMENT TAX RELIEF (DEFINITION OF “SMALL OR MEDIUM-SIZED ENTERPRISE”) ORDER 2005

1. Citation, commencement and effect
 2. Definition of small or medium-sized enterprise —Finance Act 2000, Schedule 20
 3. Definition of small or medium-sized enterprise — Finance Act 2002, Schedule 12
- Signature
Explanatory Note