
STATUTORY INSTRUMENTS

2023 No. 293

**INCOME TAX
CORPORATION TAX**

The Research and Development
(Prescribed Activities) Regulations 2023

<i>Made</i>	- - - -	<i>9th March 2023</i>
<i>Laid before the House of Commons</i>	- -	<i>10th March 2023</i>
<i>Coming into force</i>		<i>31st March 2023</i>

THE RESEARCH AND DEVELOPMENT
(PRESCRIBED ACTIVITIES) REGULATIONS 2023

1. Citation, commencement and effect
 2. Activities prescribed as research and development
 3. Revocation of the Research and Development (Prescribed Activities) Regulations 2004
- Signature
Explanatory Note