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STATUTORY INSTRUMENTS

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**2023 No. 293**

**The Research and Development  
(Prescribed Activities) Regulations 2023**

**Activities prescribed as research and development**

2. For the purposes of section 1006 of the Income Tax Act 2007—
  - (a) activities treated as research and development in accordance with the “Guidelines on the Meaning of Research and Development for Tax Purposes” issued by the Secretary of State for Business and Trade on 7th March 2023<sup>(1)</sup>, are treated as research and development, and
  - (b) activities not treated as such in accordance with those Guidelines are not treated as research and development.

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<sup>(1)</sup> Published by the Department for Science, Innovation and Technology. Digital copies are available online at <http://www.gov.uk>. A hard copy is available for inspection free of charge at the offices of the HM Revenue and Customs at 100 Parliament Street, London, SW1A 2BQ.