
STATUTORY INSTRUMENTS

2023 No. 813

CORPORATION TAX

The Relief for Research and Development (Content of Claim Notifications, Additional Information Requirements and Miscellaneous Amendments) Regulations 2023

<i>Made</i>	- - - -	<i>17th July 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>18th July 2023</i>
<i>Coming into force</i>	- -	<i>8th August 2023</i>

The Commissioners for His Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 83EA of Schedule 18 to the Finance Act 1998⁽¹⁾, section 132 of the Finance Act 1999⁽²⁾, sections 135 and 136 of the Finance Act 2002⁽³⁾ and section 1142A(2) of the Corporation Tax Act 2009⁽⁴⁾ and now exercisable by them⁽⁵⁾.

(1) 1998 c. 36; Schedule 18, paragraph 83EA was inserted by paragraph 13 of Schedule 1 to the Finance (No. 2) Act 2023 (c. 30).
(2) 1999 c. 16; section 132(10) was amended by section 411(2) of, and paragraph 156 of Schedule 17 to, the Communications Act 2003 (c. 21), S.I. 2003/1900 and 2003/3142.
(3) 2002 c. 23; section 135 of the Finance Act 2002 was amended by paragraph 95(1)(a) of Schedule 4 of the Commissioners for Revenue and Customs Act 2005 (c. 11), section 93 of the Finance Act 2007 (c. 11) and S.I. 2005/1126.
(4) 2009 c. 4; section 1142A was inserted by section 10 of, and paragraph 1(6) of Schedule 1 to, the Finance (No. 2) Act 2023.
(5) By virtue of section 5(2) of the Commissioners for Revenue and Customs Act 2005 functions previously exercisable by the Commissioners of Inland Revenue are now exercisable by the Commissioners for His Majesty's Revenue and Customs.