
STATUTORY INSTRUMENTS

2023 No. 813

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

Additional information to be provided in relation to R&D claims

3. A claim to which Part 9A of Schedule 18 to the Finance Act 1998 (requirement to provide additional information in relation to R&D claims)(**1**) applies must include the information specified in Schedule 2.

(1) Part 9A was inserted by section 69(2) of, and Schedule 21 to, the Finance Act 2000 (c. 17).