
STATUTORY INSTRUMENTS

2024 No. 286

The Finance Act 2024, Schedule 1 (Research and Development) (Appointed Day) Regulations 2024

Commencement of Schedule 1 to the Finance Act 2024

2. The appointed day for the purposes of Part 3 of Schedule 1 to the Finance Act 2024 (commencement of reforms to R&D relief) is 1st April 2024.