
STATUTORY INSTRUMENTS

2024 No. 348

CORPORATION TAX

The Research and Development
(Chapter 2 Relief) Regulations 2024

<i>Made</i>	- - - -	<i>at 1.55 p.m. on 11th</i>
		<i>March 2024</i>
<i>Laid before the House of</i>		<i>at 4.30 p.m. on 11th</i>
<i>Commons</i>	- - - -	<i>March 2024</i>
<i>Coming into force</i>	- -	<i>1st April 2024</i>

The Treasury make these Regulations in exercise of the powers conferred by sections 1112J, 1138A(1)(b) and 1142E of the Corporation Tax Act 2009⁽¹⁾.

⁽¹⁾ 2009 c. 4. Sections 1112J and 1138A were inserted respectively by paragraphs 8 and 9(12) of Schedule 1 to the Finance Act 2024 (c. 3) with effect in relation to accounting periods beginning on or after 1st April 2024 (see paragraph 16(1) of that Schedule and S.I. 2024/286); section 1142E was inserted by paragraph 9(18) of that Schedule.