

**Bill 5: Additional relief for expenditure on research and development**

*Summary*

1. This paper presents draft clauses that set out that provide additional relief for expenditure on research and development including research and development into certain vaccines.
2. The draft clauses are based on Schedule 20 to FA 2000 and Schedules 12 and 13 to FA 2002.
3. The paper consists of:
  - draft clauses and associated Schedules, all containing their origins, and
  - draft explanatory notes and draft entries for Annex 1 to the Bill outlining proposed Changes.

*Questions for the Committee*

4. To enable us to consider relevant issues before publication of the draft Bill, we would be grateful for your comments on these draft clauses.
5. In particular, we would welcome any comments on the Questions at paragraphs 7 and 199 and on the associated proposals outlined in the draft Change Notes which are intended for inclusion in Annex 1 to the Bill.

*Closing date for comments.*

6. We would welcome any comments by 11 May 2007. If possible, they should be sent by e-mail to:

[basil.rajamanie@hmrc.gsi.gov.uk](mailto:basil.rajamanie@hmrc.gsi.gov.uk)

Written comments should be sent to:

Basil Rajamanie  
Room 826, South West Wing  
Bush House  
London  
WC2B 4RD

7. The names of respondents may be published unless they ask for their comments to be treated in confidence.