

Information communicated by Member States regarding State aid granted under Commission Regulation (EU) No 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty (Text with EEA relevance)

Aid number	SA.111150	
Member State	United Kingdom	
Member State reference number		
Region	Northern Ireland	
Name and address of the granting authority	HMRC 100 Parliament Street, London SW1A 2BQ	
Title (title and/or name of the beneficiary)	Small or medium-sized enterprise (SME) R&D tax relief	
Legal basis	Corporation Tax Act 2009, Part 13	
Type of measure	Scheme	
Amendment of an existing aid measure	Prolongation SA.41386	
Duration	01.01.2024 - 31.12.2026	
Economic sectors	All economic sectors eligible to receive aid	
Type of beneficiary	Small and medium-sized enterprises	
Budget	Annual budget: 15 000 000 GBP	
For guarantees	0 GBP	
Form of aid	Tax advantage or tax exemption	
Reference to the Commission decision		
If co-financed by Community funds		
Objectives	Maximum aid intensity in % or Maximum aid amount in national currency	SME-bonuses in %
Fundamental research (Art. 25(2)(a))	4	
Industrial research (Art. 25(2)(b))	4	
Experimental development (Art. 25(2)(c))	4	
Feasibility studies (Art. 25(2)(d))	4	
Aid for research and development in the fishery and aquaculture sector (Art. 30)	4	

Web link to the full text of the aid measure
<http://www.legislation.gov.uk/ukpga/2009/4/part/13>, -