second polymeric material has a pH threshold of about pH 6.5 or above.

18. A delayed release drug formulation as claimed in any of the preceding claims wherein the second polymeric material is a poly(methacrylic acid/methyl methacrylate) copolymer having a molecular weight of about 125,000 g/mol, an acid:ester ratio of about 1:2 and a pH threshold of about pH 7.

19. A delayed release drug formulation as claimed in any of the preceding claims, wherein said third polymeric material is said polycarboxylic acid polymer that is at least partially neutralised.

20. A delayed release drug formulation as claimed in Claim ~~18~~19, wherein at least 10%, preferably at least 25%, more preferably at least 50%, and most preferably at least 90%, of the carboxylic acid groups of said polycarboxylic acid polymer are in the form carboxylate anions.

21. A delayed release drug formulation as claimed in Claim ~~18~~19 or Claim ~~19~~20, wherein said polycarboxylic acid polymer is fully neutralised.

22. A delayed release drug formulation as claimed in any of Claims ~~18~~19 to ~~20~~21, wherein said second polymeric material is based on the same polycarboxylic acid polymer as said third polymeric material, said the third polymeric material having a higher degree of neutralisation than the second polymeric material.

23. A delayed release drug formulation as claimed in any of Claims ~~18~~19 to ~~21~~22, wherein said polycarboxylic acid polymer of said third polymeric material is selected from polymethacrylates; cellulose acetate phthalate (CAP); polyvinyl acetate phthalate (PVAP); hydroxypropyl methylcellulose phthalate (HPMCP); hydroxypropyl methylcellulose acetate succinate (HPMC AS); cellulose acetate trimellitate (CAT); xanthan gum; alginates; and shellac.

24. A delayed release drug formulation as claimed in any of Claims ~~18~~19 to ~~22~~23, wherein said third polymeric material is an at least partially neutralised co-polymer of (meth)acrylic acid and a (meth)acrylic acid C_{1-4} alkyl ester.

25. A delayed release drug formulation as claimed in any of Claims ~~18~~19 to ~~23~~24, wherein said third polymeric material is a fully neutralised co-polymer of (meth)acrylic acid and (meth)acrylic acid methyl ester.

26. A delayed release drug formulation as claimed in any of Claims ~~18~~19 to ~~24~~25, wherein