

SCHEDULES

SCHEDULE 1

INVESTMENT GRANTS: DEVELOPMENT AREA EXPENDITURE.

- 3 Expenditure on the provision of a computer provided for integration with machinery or plant as mentioned in section 2(2)(a) of this Act does not qualify as development area expenditure unless—
- (a) the machinery or plant is or is to be used in an area which is a development area at the time when the expenditure is incurred ; or
 - (b) the machinery or plant is or is to be used in an area which was a development area at the time when a contract for the provision of the computer was entered into; or
 - (c) the machinery or plant is or is to be used in an area which has ceased to be a development area and was provided for use in that area under a contract entered into, or for the purposes of a project undertaken, while the area was a development area.