



Industrial Development Act 1966

1966 CHAPTER 34

PART I

INVESTMENT GRANTS

2 Computers.

- (1) Subject to the provisions of this section, the Board may make to any person carrying on a business in Great Britain a grant towards approved capital expenditure incurred by that person in providing a new computer for use in Great Britain for the purposes of that business.
- (2) Subject to any order under section 7 of this Act, the amount of any grant under this section shall be twenty per cent. of the expenditure in respect of which it is made, except that in the case of a computer as respects which the Board are satisfied that it is provided solely or primarily—
 - (a) for integration with machinery or plant which is or is to be used for carrying on a qualifying industrial process within the meaning of section 1 of this Act; or
 - (b) for carrying on such research as is mentioned in subsection (1)(b) of that section,

the amount shall be forty per cent. of the said expenditure so far as it qualifies as development area expenditure in accordance with Schedule 1 to this Act.

- (3) For the purposes of this section, a computer shall be treated as provided for integration with machinery or plant in any case in which the Board are satisfied that it is to be used for controlling, or recording or analysing data as to, the operation of the machinery or plant and is to be linked with the machinery or plant by a device for the automatic transmission of signals.