



# Finance Act 1998

## 1998 CHAPTER 36

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### INCOME TAX AND CORPORATION TAX

#### *Capital allowances*

**<sup>F1</sup>83 First-year allowances for investment in Northern Ireland.**

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**Textual Amendments**

**F1** Ss. 83-85 repealed (22.3.2001 with effect as mentioned in [s. 579](#) of the amending Act) by 2001 c. 2, ss. 579, 580, [Sch. 4](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Section 83.