

*These notes refer to the Corporation Tax (Northern Ireland)  
Act 2015 (c.21) which received Royal Assent on 26 March 2015*

# **CORPORATION TAX (NORTHERN IRELAND) ACT 2015**

---

## **EXPLANATORY NOTES**

### **STRUCTURE OF THESE NOTES**

3. These notes begin with a brief overview of the measures contained within the Act. This is followed by an outline of the structure of the Act, its territorial extent and commentary on the Chapters of Part 8B inserted into Corporation Tax Act 2010 (CTA 2010) by the Act and the amendments to Capital Allowances Act 2001 (CAA 2001) made by Schedule 1 to the Act. The final part contains information about when the provisions in the Act come into force.