

## SCHEDULES

### SCHEDULE 1

#### CAPITAL ALLOWANCES

#### **PART 4**

#### AMENDMENTS OF CAA 2001 RELATING TO OTHER ALLOWANCES

##### *Mineral extraction allowances*

- 13 (1) Section 432 (giving effect to allowances and charges) is amended as follows.
- (2) The existing provision becomes subsection (1) of the section.
- (3) After that subsection insert—
- “(2) This section is subject to section 6E (giving effect to allowances and charges: NI rate activity cases).”

**Changes to legislation:**

There are currently no known outstanding effects for the Corporation Tax (Northern Ireland) Act 2015, Paragraph 13.