
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax (Northern Ireland) Act 2015, Paragraph 9. (See end of Document for details)

SCHEDULES

SCHEDULE 1

CAPITAL ALLOWANCES

PART 3

AMENDMENTS OF PART 2 OF CAA 2001: PLANT AND MACHINERY ALLOWANCES

- 9 In section 247 (giving effect to allowances and charges: trades), after subsection (1) insert—

“(1A) Subsection (1) is subject to section 6E (giving effect to allowances and charges: NI rate activity cases).”

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