

## SCHEDULES

### SCHEDULE 1

#### CAPITAL ALLOWANCES

#### PART 4

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

##### *Mineral extraction allowances*

- 12 In section 394 (mineral extraction allowances), after subsection (2) insert—
- “(2A) If a company or partnership is as a result of section 6D (NI rate activity treated as separate trade) treated for the purposes of this Act as carrying on two separate trades, each of them is for the purposes of this Part to be treated as a mineral extraction trade if the separate trades would together be so treated.”
- 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, Cross Heading: Mineral extraction allowances.