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STATUTORY INSTRUMENTS

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**1989 No. 366**

**INCOME TAX**

**The Capital Allowances (Corresponding Northern Ireland Grants) Order 1989**

<i>Made</i>	- - - -	<i>7th March 1989</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th March 1989</i>
<i>Coming into force</i>	- -	<i>1st April 1989</i>

The Treasury, in exercise of the powers conferred on them by sections 84(1) and 95(6) of the Capital Allowances Act 1968(1), hereby make the following Order:

1. This Order may be cited as the Capital Allowances (Corresponding Northern Ireland Grants) Order 1989 and shall come into force on 1st April 1989.

2. The following grants, so far as they are made towards capital expenditure, are hereby declared to correspond to a grant made under Part II of the Industrial Development Act 1982(2)—

- (a) any grant made under Part III of the Industrial Development (Northern Ireland) Order 1982(3) being a grant at a rate not exceeding 45 per cent. of the expenditure, and being a grant made under an agreement entered into before 1st April 1991,
- (b) any grant made by the Local Enterprise Development Unit out of moneys granted under Article 30 of the Industrial Development (Northern Ireland) Order 1982, being a grant at a rate not exceeding 45 per cent. of the expenditure and being a grant made under an agreement entered into before 1st April 1991,
- (c) so much of any grant so made at a higher rate as is equal to 45 per cent. of the expenditure.

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(1) 1968 c. 3; sections 84(1) and 95(6) were amended by section 67(3) of the Finance Act 1972 (c. 41) and by section 19(1) of, and Part II, paragraph 4 of Schedule 2 to, the Industrial Development Act 1982 (c. 52).  
(2) 1982 c. 52; a new Part II was substituted by section 5(1) of, and Part I of Schedule 1 to, the Co-operative Development Agency and Industrial Development Act 1984 (c. 57) with effect from 29th November 1984 (S.I. 1984/1845).  
(3) S.I. 1982/1083 (N.I. 15), to which there are amendments not relevant to this Order.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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7th March 1989

*Stephen Dorrell*  
*David Maclean*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order specifies certain grants made in Northern Ireland under the Industrial Development (Northern Ireland) Order 1982 as corresponding to grants made in Great Britain under Part II of the Industrial Development Act 1982 and is in succession to the Capital Allowances (Corresponding Northern Ireland Grants) Order 1987 (S.I.1987/362), which applies to grants made under agreements entered into before 1st April 1989. The effect of the Order is that the amounts of the specified grants are not deducted from the recipient's capital expenditure when his capital allowances are calculated. (Grants under Part II of the Industrial Development Act 1982 are not made in Great Britain after 31st March 1988 except where application for approval of the project was received by the Secretary of State on or before 31st March 1988, see section 1 of the Regional Development Grants (Termination) Act 1988 (c. 11).)