
STATUTORY INSTRUMENTS

2001 No. 810

**The Capital Allowances (Corresponding
Northern Ireland Grants) Order 2001**

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(1)—
- (a) any grant made under Part III of the Industrial Development (Northern Ireland) Order 1982(2), 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 2003,
 - (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 2003,
 - (c) so much of any grant so made at a higher rate as is equal to 45 per cent. of the expenditure.

(1) 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).

(2) S.I.1982/1083 (N.I. 15), to which there are amendments not relevant to this Order.