



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### [<sup>F1</sup>PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

### [<sup>F2</sup>CHAPTER 14B

MUSEUMS AND GALLERIES EXHIBITION TAX RELIEF

[<sup>F1</sup>[<sup>F2</sup>Introductory

#### Textual Amendments

- F1** Pt. 8B inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\), s. 1](#)
- F2** Pt. 8B Ch. 14B inserted (with effect in accordance with Sch. 6 para. 20 of the amending Act) by [Finance \(No. 2\) Act 2017 \(c. 32\), Sch. 6 para. 17](#)

#### **357UR Introduction and interpretation**

- (1) This Chapter makes provision about the operation of Part 15E of CTA 2009 (museums and galleries exhibition tax relief) in relation to expenditure incurred by a company in an accounting period in which it is a Northern Ireland company.
- (2) In this Chapter—
  - (a) “Northern Ireland expenditure” means expenditure incurred in a trade to the extent that the expenditure forms part of the Northern Ireland profits or Northern Ireland losses of the trade;
  - (b) “the separate exhibition trade” has the same meaning as in Part 15E of CTA 2009 (see section 1218ZB(3) of that Act);

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**Changes to legislation:** There are currently no known outstanding effects for the Corporation Tax Act 2010, Cross Heading: Introductory. (See end of Document for details)

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- (c) “qualifying expenditure” has the same meaning as in Chapter 3 of that Part (see section 1218ZCG of that Act).
- (3) References in Part 15E of CTA 2009 to “museums and galleries exhibition tax relief” include relief under this Chapter.]]

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Heading: Introductory.