



Capital Allowances Act 2001

2001 CHAPTER 2

PART 6

RESEARCH AND DEVELOPMENT ALLOWANCES

CHAPTER 2

QUALIFYING EXPENDITURE

[^{F1}439A Qualifying expenditure incurred for purposes of NI rate activity

- (1) Subsection (2) applies if—
 - (a) a company that does not have a Northern Ireland regional establishment incurs expenditure for the purposes of a trade,
 - (b) the activities for the purposes of which the expenditure is incurred would, if the company were a NIRE company, be an NI rate activity treated as a separate trade, and
 - (c) the company subsequently becomes a NIRE company.
- (2) The expenditure is to be treated as incurred on the first day of the first chargeable period in which the company is a NIRE company.
- (3) Subsection (4) applies if—
 - (a) a partnership that does not have a Northern Ireland regional establishment incurs expenditure for the purposes of a trade,
 - (b) the activities for the purposes of which the expenditure is incurred would, if the partnership were a Northern Ireland Chapter 7 firm, be an NI rate activity treated as a separate trade, and
 - (c) the partnership subsequently becomes a Northern Ireland Chapter 7 firm.
- (4) The expenditure is to be treated as incurred on the first day of the first chargeable period in which the partnership is a Northern Ireland Chapter 7 firm.

Changes to legislation: There are currently no known outstanding effects for the
Capital Allowances Act 2001, Section 439A. (See end of Document for details)

- (5) In this section “Northern Ireland regional establishment” has the same meaning as in Part 8B of CTA 2010 (see Chapter 5 of that Part as read, in relation to a partnership, with section 357WA(4) of that Act.)]

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Textual Amendments

- F1** S. 439A inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\)](#), [Sch. 1 para. 14](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 439A.