



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

CHAPTER 10

REMEDICATION OF CONTAMINATED OR DERELICT LAND

Additional deduction under section 1149 of CTA 2009

[^{F1}357QA] **Additional deduction**

- (1) This section applies where—
 - (a) a company is entitled to corporation tax relief under section 1149 of CTA 2009 (additional deduction for qualifying land remediation expenditure) for an accounting period in relation to any qualifying land remediation expenditure,
 - (b) the company is a Northern Ireland company in the period, and
 - (c) some or all of the qualifying land remediation expenditure is Northern Ireland qualifying land remediation expenditure.
- (2) Section 1149(8) of CTA 2009 (amount of additional deduction) has effect, in relation to the Northern Ireland qualifying land remediation expenditure, as if the percentage specified in that provision were the adjusted percentage.
- (3) For the purposes of this section “the adjusted percentage” means—

$$A \times \text{MRNIR}$$

where—

A is the percentage specified in section 1149(8) of CTA 2009;

MR is the main rate for the financial year in which the expenditure is incurred;

Changes to legislation: Corporation Tax Act 2010, Section 357QA is up to date with all changes known to be in force on or before 19 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

NIR is the Northern Ireland rate for the financial year in which the expenditure is incurred.

- (4) So much of the additional deduction under section 1149 of CTA 2009 as is (by virtue of this section) calculated by reference to the adjusted percentage forms part of the Northern Ireland profits or Northern Ireland losses of the trade.]

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](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))