

*These notes refer to the Corporation Tax (Northern Ireland)
Act 2015 (c.21) which received Royal Assent on 26 March 2015*

CORPORATION TAX (NORTHERN IRELAND) ACT 2015

EXPLANATORY NOTES

SECTION 2 AND SCHEDULE 1: CAPITAL ALLOWANCES

Part 1 of Schedule 1

108. **Part 1** amends CAA 2001 as set out in the rest of Schedule 1.