

SCHEDULES

SCHEDULE 1

CAPITAL ALLOWANCES

PART 4

AMENDMENTS OF CAA 2001 RELATING TO OTHER ALLOWANCES

Research and development

- 15 (1) Section 450 (giving effect to allowances and charges) is amended as follows.
- (2) The existing provision becomes subsection (1) of the section.
- (3) After that subsection insert—
- “(2) This section is subject to section 6E (giving effect to allowances and charges: NI rate activity cases).”

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax (Northern Ireland) Act 2015, Paragraph 15.