
EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies certain grants made in Northern Ireland under the Industrial Development (Northern Ireland) Order 1982 as corresponding to grants made in Great Britain under Part II of the Industrial Development Act 1982 and is in succession to the Capital Allowances (Corresponding Northern Ireland Grants) Order 1993 (S.I. [1993/2705](#)), which applies to grants made under agreements entered into before 1st April 1995. The effect of the Order is that the amounts of the specified grants are not deducted from the recipient's capital expenditure when his capital allowances are calculated. (Grants under Part II of the Industrial Development Act 1982 are not made in Great Britain after 31st March 1988 except where application for approval of the project was received by the Secretary of State on or before 31st March 1988, see section 1 of the Regional Development Grants (Termination) Act [1988 \(c. 11\)](#).)