
STATUTORY INSTRUMENTS

1997 No. 660

The Capital Allowances (Corresponding Northern Ireland Grants) Order 1997

2. The following grants, so far as they are made towards capital expenditure, are hereby declared to correspond to a grant made under Part II of the Industrial Development Act 1982(1)—
- (a) any grant made under Part III of the Industrial Development (Northern Ireland) Order 1982(2), being a grant at a rate not exceeding 45 per cent. of the expenditure and being a grant made under an agreement entered into before 1st April 1999,
 - (b) any grant made by the Local Enterprise Development Unit out of moneys granted under article 30 of the Industrial Development (Northern Ireland) Order 1982, being a grant at a rate not exceeding 45 per cent. of the expenditure and being a grant made under an agreement entered into before 1st April 1999,
 - (c) so much of any grant so made at a higher rate as is equal to 45 per cent. of the expenditure.

(1) 1982 c. 52; a new Part II was substituted by section 5(1) of, and Part I of Schedule 1 to, the Co-operative Development Agency and Industrial Development Act 1984 (c. 57).
(2) S.I.1982/1083 (N.I. 15), to which there are amendments not relevant to this Order.