



Capital Allowances Act 2001

2001 CHAPTER 2

PART 2

PLANT AND MACHINERY ALLOWANCES

[^{F1}CHAPTER 16ZA

ASSET PROVIDED OR USED ONLY PARTLY FOR NI RATE ACTIVITY

[^{F1}212ZF“Main rate activity”

In this Chapter “main rate activity” means an activity other than an an NI rate activity.]

Textual Amendments

F1 Pt. 2 Ch. 16ZA inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\)](#), [Sch. 1 para. 8](#)

Changes to legislation:

There are currently no known outstanding effects for the Capital Allowances Act 2001, Section 212ZF.