

## Cross-Reference to Part 9

### Part 10-00-01

This document should be read in conjunction with Chapters 1 to 10, 12 and 13 (sections 372AAC and 372AAD) of Part 10 of the Taxes Consolidation Act (TCA) 1997

Document last reviewed March 2024

The provisions that apply to industrial buildings and structures in Part 9 TCA 1997 also apply to the buildings and structures that qualify for relief under the various property-based incentive schemes in Part 10 TCA 1997. [Part 9](#) should therefore be consulted for Tax and Duty Manuals that are also relevant for Part 10.

[Part 09-01-02](#) - Transfer of Relevant Interest by way of Long Lease

[Part 09-01-04](#) - Transitional arrangements for property-based incentive schemes and certain industrial buildings

[Part 09-01-05](#) - Property Developers and Capital Allowances

[Part 09-04-01](#) - Personal Insolvency Act 2012 Industrial Building or Structure

**Note: This manual is currently subject to review and may not reflect up-to-date position. Most recent version.**