Cross-Reference to Part 9

Part 10-00-01

Chapters 1 to 10, 12 and 13 (sections 372AAC and 372AAD)

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

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.