

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

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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