

taxfind

TaxFind Quick Start Guide

 **Legislation**
495 documents

 **Commentary**
2,855 documents

 **Student Manuals**
19 documents

 **Revenue Guidance**
14,284 documents

 **Tax Cases & Appeals**
2,858 documents

 **Irish Tax Review**
1,662 documents

 **Bulletins & Publications**
2,003 documents

 **International Materials**
1,069 documents

 **Seminar Papers**
965 documents

taxfind

Irish Tax Institute

Select category to browse content

Filters

AI Mode



Legislation

495 documents



Commentary

2,855 documents



Student Manuals

19 documents



Revenue Guidance

14,284 documents



Tax Cases & Appeals

2,858 documents



Irish Tax Review

1,662 documents



Bulletins & Publications

2,003 documents



International Materials

1,069 documents



Seminar Papers

965 documents

taxfind

Enter a search term and
get prompted results

industrial buildings

Filters

AI Mode

Advanced Search

AND OR NEAR NOT | "exact match" (brackets)

Suggestions

Industrial buildings

Industrial buildings - writing down allowances

Chapter 1 Industrial buildings or structures: industrial building allowances, writing-down allowances, balancing allowances and balancing charges

14.11 Balancing Allowances and Charges – Industrial Buildings

14.18 Industrial Buildings - Capital Allowances

16.9.1 Example 1: Owner-Occupied Industrial Building:

6.3.8 Expenditure qualifying as an industrial building

8.8.5 Order of set off of wear and tear allowances and industrial building allowances

Revenue Guidance

Revenue Guidance

Legislation

Commentary

Commentary

Commentary

Commentary

Commentary

Legislation
495 documents

Irish Tax
1,662 documents

Tax Cases & Appeals
2,858 documents

Recently Added

Tax Cases and Appeals
Determination 2019

documents to your portfolio for future

industrial buildings

AI Mode

Sort: Relevance

The phrase "Industrial Buildings" was detected. [Click here to run the search for that phrase.](#)

Filters

Clear all Filters

Filters:

Filter your search results

Category

Year

Contributor

Topic

Search Preferences

Latest versions

Include HMRC

Clear all Filters Cancel Apply

Results 2460

1 of 246

Chapter 1 Industrial buildings or structures: industrial building allowances, writing-down allowances, balancing allowances and balancing charges

Direct Tax Acts, Finance Act 2024

TAXES CONSOLIDATION ACT, 1997 / Part 9 Principal Provisions Relating to Relief for Capital Expenditure

David Fennell 2025-03-31

Taxes Consolidation Act 1997, as amended upto and including Finance Act 2024

1. Industrial buildings or structures: industrial building allowances, writing-down allowances, balancing allowances and balancing charges

Legislation

372AC Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures

Direct Tax Acts, Finance Act 2024

TAXES CONSOLIDATION ACT, 1997 / Part 10 Income Tax and Corporation Tax: Reliefs for Renewal and Improvement of Certain Urban Areas, Certain Resort Areas and Certain Islands / Chapter 10 – Designated areas of certain towns

David Fennell 2025-03-31



In Document ▾ "Industrial Buildings"

In document search

7 matches ▾



Download
Print
Share
Get citation

Back



Legislation ▾

Other versions ▾

Direct Tax Acts, Finance Act 2024 ▾



Legislation

Direct Tax Acts, Finance Act 2024

Editor · [David Fennell](#)

372AB Qualifying areas



372AC Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures



372AD Capital allowances in relation to construction or refurbishment of certain commercial premises



372AE Rented residential accommodation: deduction for certain expenditure on construction



372AC Accelerated capital allowances in relation to construction or refurbishment of certain industrial buildings or structures

FA00 [s89](#); FA06 [s33\(1\)\(c\)](#)

- [(1) In this section, “*building or structure to which this section applies*” means a building or structure or part of a building or structure the site of which is wholly within a qualifying area and which is to be an industrial building or structure by reason of its use for a purpose specified in [section 268\(1\)\(a\)](#).
- (2) [Subject to [section 372A](#)] and (as inserted by the Finance Act 2006) [sections 270\(4\)](#), [270\(5\)](#), [270\(6\)](#), [270\(7\)](#) and [316\(2B\)](#)] 2, [section 271](#) shall apply in relation to capital expenditure incurred in the

Search

AI Mode

Sort: Relevance

Filters

Category is Legislation/Direct Tax Acts

Clear all Filters

Filters:

Category

Search for Content Category

Legislation (17)

Direct Tax Acts (17)

Year

Contributor

Topic

Search Preferences

Latest versions

Include HMRC

Clear all Filters

Cancel

Apply

AI Mode Results 17 1 of 2

- Legislation

Direct Tax Acts, Finance Act 2024

David Fennell 2025-03-31

Taxes Consolidation Act 1997, as amended upto and including Finance Act 2024
- Legislation

Direct Tax Acts, Finance (No. 2) Act 2023

David Fennell 2024-03-31

Taxes Consolidation Act 1997, as amended upto and including Finance (No. 2) Act 2023
- Legislation

Direct Tax Acts, Finance Act 2022

David Fennell 2023-03-31

Taxes Consolidation Act 1997, as amended upto and including Finance Act 2022
- Legislation

Direct Tax Acts, Finance Act 2021

David Fennell 2022-03-31

Previous editions of legislation

 Search

AI Mode

Results 10

 AI Mode BETA

What are we looking for today?

Describe the R&D tax credit regime in Ireland

Important Notice: The response / output generated by AI mode ('AI Outputs') is provided for general informational and research purposes only and does not constitute tax, legal or other professional advice. AI Outputs may be inaccurate, incomplete, misleading or contain outdated information. No reliance should be placed on such content without independent review and verification. Users must exercise their own professional judgment and where appropriate, seek specific advice from a qualified professional before taking or refraining from any action. Use of this AI tool is subject to [TaxFind's Terms & Conditions](#) and our [Data Privacy Policy](#).

Searching TaxFind...

Generating summary...



AI Mode - Natural language query

TaxFind will generate a summary with results ringfenced to TaxFind content only

taxfind

Irish Tax Institute

 Search

Filters

 AI Mode

For more information on TaxFind or to
arrange training contact
Evelyn Delehanty at
edelehanty@taxinstitute.ie

 Irish Tax Review

1,662 documents

 Bulletins & Publications

2,003 documents

 International Materials

1,069 documents

 Seminar Papers

965 documents

 Student Manuals

19 documents

 Revenue Guidance

14,284 documents

 Tax Cases & Appeals

2,858 documents