

CHAPTER 2 Temple Bar Area

Interpretation.). FA97 s147 330.—(1) In this Chapter—

“qualifying period” means the period commencing on the 6th day of April, 1991, and ending on the 5th day of April, 1999, but, for the purposes of sections 334 to 336, “qualifying period” means the period commencing on the 30th day of January, 1991, and ending on the 5th day of April, 1999;

“refurbishment” means any work of construction, reconstruction, repair or renewal, including the provision or improvement of water, sewerage or heating facilities, carried out in the course of repair or restoration, or maintenance in the nature of repair or restoration, of a building or structure, which is consistent with the original character or fabric of the building or structure;

“the Temple Bar Area” means the area described in paragraph 2 of Schedule 6.

(2) The provisions specified in this Chapter as applying in relation to capital or other expenditure incurred or rent payable in relation to any building or premises (however described in this Chapter) in the Temple Bar Area shall apply only if the relevant building or premises, in relation to which that capital or other expenditure was incurred or rent is so payable, is approved for the purposes of this Chapter by the company known as Temple Bar Renewal Limited.

(3) Notwithstanding any other provision of the Tax Acts, where part of a building or structure is used for commercial purposes and part is used for residential purposes, the total amount of the expenditure incurred on the construction or refurbishment of the building or structure shall be apportioned as between the respective parts of the building or structure in such manner as is just and reasonable for the purpose of giving effect to this Chapter.

(4) Schedule 6 shall apply for the purposes of supplementing this Chapter.