

**Notes for Guidance - Taxes Consolidation Act  
1997  
Finance Act 2021 edition**

**Part 11A  
Income Tax and Corporation Tax: Deduction for  
Expenditure on Construction, Conversion and  
Refurbishment of Certain Residential  
Accommodation for Certain Students**

**December 2021**



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.

**PART 11A**  
**INCOME TAX AND CORPORATION TAX: DEDUCTION FOR EXPENDITURE ON**  
**CONSTRUCTION, CONVERSION AND REFURBISHMENT OF CERTAIN**  
**RESIDENTIAL ACCOMMODATION FOR CERTAIN STUDENTS**

*Part 11A* provided for a scheme of tax reliefs designed to encourage the provision of residential accommodation for letting to third level students. As part of the codification of legislation governing relief, under various tax incentive schemes, for expenditure incurred in relation to residential accommodation, *Part 11A* was repealed by section 24 of the Finance Act 2002 and its provisions consolidated in *Chapter 11* of *Part 10*. Please refer to the notes on that Chapter for more details.