

# **Notes for Guidance - Taxes Consolidation Act 1997**

**Finance Act 2021 edition**

## **Part 11B**

# **Income Tax and Corporation Tax: Deduction for Expenditure on Refurbishment of Certain Residential Accommodation**

**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 11B**  
**INCOME TAX AND CORPORATION TAX: DEDUCTION FOR**  
**EXPENDITURE ON REFURBISHMENT OF CERTAIN RESIDENTIAL**  
**ACCOMMODATION**

*Part 11B* provided a general countrywide scheme of tax relief in respect of the expenditure incurred on the refurbishment of certain rented residential accommodation. As part of the codification of legislation governing relief, under various tax incentive schemes, for expenditure incurred in relation to residential accommodation, *Part 11B* was repealed by section 24 of the Finance Act 2002 and its provisions consolidated in *Chapter 11* of *Part 10*.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.