

Status: Point in time view as at 09/02/2018.

Changes to legislation: Corporation Tax Act 2010, Section 357NK is up to date with all changes known to be in force on or before 28 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

CHAPTER 7

NORTHERN IRELAND PROFITS AND LOSSES ETC: [^{F1}SMEs THAT ARE NOT NORTHERN IRELAND EMPLOYERS AND] LARGE COMPANIES

Supplementary

[^{F1}357NK] Trade includes office

In this Part, except so far as the context otherwise requires—

- (a) references to a trade include an office, and
- (b) references to carrying on a trade including holding an office.]

Textual Amendments

- F1** Pt. 8B inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\), s. 1](#)

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