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**Status:** Point in time view as at 16/12/2010. This version of this cross heading no longer has effect.  
**Changes to legislation:** Income and Corporation Taxes Act 1988, Cross Heading: Exemption for small or medium-sized enterprises is up to date with all changes known to be in force on or before 15 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)

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## SCHEDULES

### <sup>F1</sup>F1<sup>F2</sup>SCHEDULE 28AA

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#### Textual Amendments

- F1** [Sch. 28AA](#) repealed (1.4.2010 with effect in accordance with s. 381(1) of the repealing Act) by [Taxation \(International and Other Provisions\) Act 2010 \(c. 8\)](#), Sch. 8 para. 111, [Sch. 10 Pt. 2](#) (with [Sch. 9](#))
- F2** [Sch. 28AA](#) inserted (with effect in accordance with s. 108(5)-(7) of the amending Act) by [Finance Act 1998 \(c. 36\)](#), s. 108(2), [Sch. 16](#)

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**Changes to legislation:**

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