
Status: Point in time view as at 15/09/2016.

Changes to legislation: Finance Act 2016, Paragraph 24 is up to date with all changes known to be in force on or before 07 June 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)

SCHEDULES

SCHEDULE 9

PROFITS FROM THE EXPLOITATION OF PATENTS ETC: CONSEQUENTIAL

24

In Schedule 4 (index of defined expressions)—

(a) for the entry for “finance income (in Part 8A)” substitute—

“finance income (in Part 8A) section 357BG”,

(b) after the entry for “new consideration (in Part 23)” insert—

“new entrant (in Part 8A) section 357A(11)”,

(c) in the entry for “qualifying residual profit of a trade (in Part 8A)”, in the left hand column, after “in” insert “ Chapters 3 and 4 of”, and

(d) for the entry for “relevant IP income (in Part 8A)” substitute—

“relevant IP income (in Part 8A) section 357BH”.

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