

SCHEDULES

SCHEDULE 7

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

PART 1

AMENDMENTS RELATING TO SMES

Amendments of CTA 2010

- 21 In Schedule 4 (index of defined expressions)—
- (a) omit the entry for “SME condition (in Part 8B)”;
 - (b) at the appropriate places, insert—
- | | |
|---|----------------------------------|
| “disqualified close company (in Part 8B) | section 357KEA ” |
| “SME (Northern Ireland employer) condition (in Part 8B) | section 357KA” |
| “SME (election) condition (in Part 8B) | section 357KA” |