
Status: Point in time view as at 16/11/2017.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 25. (See end of Document for details)

SCHEDULES

SCHEDULE 7

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

PART 1

AMENDMENTS RELATING TO SMES

Amendments relating to capital allowances

- 25 In CT(NI)A 2015, in Schedule 1, in Part 6 (capital allowances: transitional provision), in paragraphs 20(1)(a) and 21(1)(a), for “a Northern Ireland SME company” substitute “ an SME (Northern Ireland employer) company ”.

Status:

Point in time view as at 16/11/2017.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2017, Paragraph 25.