

SCHEDULES

SCHEDULE 7

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

PART 3

COMMENCEMENT ETC

- 30 (1) Any power to make regulations under Part 8B of CTA 2010 by virtue of Part 1 or 2 of this Schedule may be exercised on or after the day on which this Act is passed.
- (2) Section 4 of CT(NI)A 2015 (power to make consequential amendments) has effect as if Parts 1 and 2 of this Schedule were contained in that Act.
- (3) Section 5(4) to (6) of CT(NI)A 2015 (commencement) has effect as if—
- (a) references to Part 8B of CTA 2010 were to that Part as amended by Parts 1 and 2 of this Schedule, and
 - (b) references to the amendments made by Schedules 1 and 2 to CT(NI)A 2015 included the amendments made by paragraphs 21 to 24 of this Schedule.