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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### SMALL PROFITS RATE FOR NON-RING FENCE PROFITS

#### PART 2

#### AMENDMENTS OF CHAPTER 3A OF PART 8 OF CTA 2010

10 After section 279E insert—

*“Supplementary*

#### **279EA Interpretation etc**

- (1) The rules in Part 3A (see sections 18E to 18J) which apply for determining whether a company is another company's associated company in an accounting period for the purposes of section 18D apply for the purposes of section 279E.
- (2) Section 18K (power to obtain information) applies for the purposes of this Part as it applies for the purposes of Part 3A.
- (3) For the purposes of this Chapter—
  - “augmented profits” has the same meaning as in Part 3A (see sections 18L and 18M), and
  - “close investment-holding company” has the same meaning as in that Part (see section 18N).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 10.