

# SCHEDULES

## SCHEDULE 1

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

#### **PART 3**

#### CONSEQUENTIAL AMENDMENTS

##### *CTA 2010*

- 24 In section 543 (REITs: financing-cost ratio), after subsection (4) insert—
- “(5) Accordingly, it is charged to corporation tax at the main rate of corporation tax.”