Status: This is the original version (as it was originally enacted).

SCHEDULES

SCHEDULE 1

SMALL PROFITS RATE FOR NON-RING FENCE PROFITS

PART 3

CONSEQUENTIAL AMENDMENTS

CTA 2010

- 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."