



Corporation Tax Act 2010

2010 CHAPTER 4

[^{F1}PART 8B

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

CHAPTER 14

THEATRICAL PRODUCTIONS

Provisional entitlement to relief

[^{F1}357UI Provisional entitlement to relief

Section 1217N(3) of CTA 2009 (provisional entitlement to relief: definition of “the relieving provisions”) has effect as if the reference to section 1217H of CTA 2009 included section 357UB of this Act.]

Textual Amendments

- F1** Pt. 8B inserted (with effect in accordance with s. 5 of the amending Act) by [Corporation Tax \(Northern Ireland\) Act 2015 \(c. 21\), s. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Section 357UI.