
Changes to legislation: There are currently no known outstanding effects for the Corporation Tax (Northern Ireland) Act 2015, PART 2. (See end of Document for details)

SCHEDULES

SCHEDULE 2

OTHER AMENDMENTS

PART 2

CONSEQUENTIAL AMENDMENTS

- 4 CTA 2010 is amended as follows.
- 5 In section 1(3) (overview), before paragraph (b) insert—
- 6 “(ac) trading profits taxable at Northern Ireland rate (see Part 8B),”.
- In Schedule 4 (index of defined expressions), insert at the appropriate places—
-
- “the accounting period (in Chapter 6 of Part 8B) section 357M(2)”
-
- “the accounting period (in Chapter 7 of Part 8B) section 357N(2)”
-
- “back-office activities (in Part 8B) section 357XI”
-
- “the commencement day (in Chapter 8 of Part 8B) section 357OP”
-
- “the company (in Chapter 6 of Part 8B) section 357M(2)”
-
- “the company (in Chapter 7 of Part 8B) section 357N(2)”
-
- “excluded activity (in Part 8B) Chapter 17 of Part 8B”
-
- “excluded trade (in Part 8B) Chapter 17 of Part 8B”
-
- “exclusive licence (in Chapter 15 of Part 8B) section 357VE”
-
- “firm (in Chapter 16 of Part 8B) section 357W(3)”
-
- “intangible fixed asset (in Chapter 8 of Part 8B) section 357O(2)”
-
- “investment manager (in Chapter 5 of Part 8B) section 1150(1) (applied by section 357LH)”
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“investment transaction (in Chapter 5 of Part 8B)”	section 1150(1) (applied by section 357LH)”
“large company condition (in Part 8B)”	section 357KA”
“mainstream losses (in Part 8B)”	sections 357MA and 357NA”
“mainstream profits (in Part 8B)”	sections 357MA and 357NA”
“mainstream qualifying land remediation loss (in Chapter 10 of Part 8B)”	section 357QB(3)”
“NIRE (in Part 8B)”	Chapter 5 of Part 8B”
“Northern Ireland company (in Part 8B)”	section 357KA”
“Northern Ireland element (in Chapter 8 of Part 8B)”	section 357OP”
“Northern Ireland employer (in Part 8B)”	section 357KD”
“Northern Ireland expenditure (in Chapters 9 to 14 of Part 8B)”	sections 357P(2), 357Q(2), 357R(2), 357S(2), 357T(2) and 357U(2)”
“Northern Ireland firm (in Part 8B)”	section 357WA”
“Northern Ireland intangibles credits (in Chapter 8 of Part 8B)”	section 357OP”
“Northern Ireland intangibles debits (in Chapter 8 of Part 8B)”	section 357OP”
“Northern Ireland losses (in Part 8B)”	sections 357MA and 357NA”
“Northern Ireland profits (in Part 8B)”	sections 357MA and 357NA”
“Northern Ireland qualifying expenditure (in Chapter 9 of Part 8B)”	Chapter 2 section 357P(2)”
“Northern Ireland qualifying expenditure (in Chapter 9 of Part 8B)”	Chapter 7 section 357P(2)”

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“Northern Ireland qualifying land remediation section 357Q(2)”
expenditure (in Chapter 10 of Part 8B)

“Northern Ireland qualifying land remediation section 357QB(3)”
loss (in Chapter 10 of Part 8B)

“Northern Ireland rate section 357I”

“pre-commencement asset (in Chapter 8 of Part section 357OP”
8B)

“qualifying Chapter 2 expenditure (in Chapter section 357P(2)”
9 of Part 8B)

“qualifying Chapter 7 expenditure (in Chapter section 357P(2)”
9 of Part 8B)

“qualifying expenditure (in Chapter 11 of Part section 357R(2)”
8B)

“qualifying expenditure (in Chapter 12 of Part section 357S(2)”
8B)

“qualifying expenditure (in Chapter 13 of Part section 357T(2)”
8B)

“qualifying expenditure (in Chapter 14 of Part section 357U(2)”
8B)

“qualifying IP right (in Chapter 15 of Part 8B) section 357VE”

“qualifying land remediation expenditure (in section 357Q(2)”
Chapter 10 of Part 8B)

“qualifying partnership trade (in Part 8B) section 357WB”

“qualifying trade (in Part 8B) section 357KB”

“realisation credit (in Chapter 8 of Part 8B) section 357OP”

“realisation debit (in Chapter 8 of Part 8B) section 357OP”

“relevant IP profits (in Chapter 15 of Part 8B) section 357VE”

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“relevant period (in Chapter 15 of Part 8B)	section 357VE”
“roll-over relief (in Chapter 8 of Part 8B)	section 357OP”
“the separate film trade (in Chapter 11 of Part 8B)	section 357R(2)”
“the separate programme trade (in Chapter 12 of Part 8B)	section 357S(2)”
“the separate theatrical trade (in Chapter 14 of Part 8B)	section 357U(2)”
“the separate video game trade (in Chapter 13 of Part 8B)	section 357T(2)”
“SME (in Part 8B)	section 357KC”
“SME condition (in Part 8B)	section 357KA”
“trade (in Part 8B)	section 357NK”
“the trade (in Chapter 6 of Part 8B)	section 357M(2)”
“the trade (in Chapter 7 of Part 8B)	section 357N(2)”

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