
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 7

TRADING PROFITS TAXABLE AT THE NORTHERN IRELAND RATE

PART 1

AMENDMENTS RELATING TO SMES

Amendments of CTA 2010

- 10 (1) Section 357OB (Northern Ireland intangibles credits and debits: SMEs) is amended as follows.
- (2) In the heading, at the end, insert “ that are Northern Ireland employers ”.
- (3) In subsection (1)(a), for “SME condition” substitute “ SME (Northern Ireland employer) condition ”.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)