
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 relating to capital allowances

- 24 In the following provisions, for “a Northern Ireland SME company” substitute “ an SME (Northern Ireland employer) company ”
- (a) section 6C(1)(a) and (c);
 - (b) section 6D(1);
 - (c) section 6E(1);
 - (d) section 61(4B)(a);
 - (e) section 66B(1)(a), (b) and (c);
 - (f) section 66C(b);
 - (g) section 66D(1)(a) and (b);
 - (h) section 66E(b);
 - (i) section 212ZE(b);
 - (j) Schedule 1.

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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\(a\)](#)