



# Finance (No. 2) Act 2017

## 2017 CHAPTER 32

### PART 1

#### DIRECT TAXES

##### *Corporation tax*

#### **25 Trading profits taxable at the Northern Ireland rate**

Schedule 7 contains—

- (a) amendments of Part 8B of CTA 2010 (trading profits taxable at the Northern Ireland rate), and
- (b) amendments consequential on or related to those amendments.

**Changes to legislation:**

Finance (No. 2) Act 2017, Section 25 is up to date with all changes known to be in force on or before 04 April 2024. There are changes that may be brought into force at a future date. Changes that have been made 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\(a\)](#)