



Finance Act 2018

2018 CHAPTER 3

PART 1

DIRECT TAXES

Corporation tax

25 Education Authority of Northern Ireland

(1) In CTA 2010, after section 987A insert—

“Education Authority of Northern Ireland

987B Education Authority of Northern Ireland

The Education Authority of Northern Ireland is not liable to corporation tax.”

(2) The amendment made by this section is to be treated as having come into force on 1 April 2015.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Section 25.