

SCHEDULES

SCHEDULE 1

CAPITAL ALLOWANCES

PART 5

CONSEQUENTIAL AMENDMENTS

18 In Schedule 1 (index of defined expressions) insert at the appropriate places—

“the corporate partner calculation (in relation to a trade carried on by a Northern Ireland firm)	section 6D(3)”
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“NI rate activity	section 6C”
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“NIRE company	section 6A”
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“Northern Ireland Chapter 6 firm	section 6B(3)”
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“Northern Ireland Chapter 7 firm	section 6B(4)”
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“Northern Ireland firm	section 6B(2)”
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“Northern Ireland SME company	section 6A”.
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