

## 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.