**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021, Paragraph 1. (See end of Document for details)

## $S\,C\,H\,E\,D\,U\,L\,E\,S$

## SCHEDULE 1

SMALL PROFITS RATE FOR NON-RING FENCE PROFITS

## PART 1

SMALL PROFITS RATE

CTA 2010 is amended as follows.

1

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 1.