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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2021, Paragraph 24. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### SMALL PROFITS RATE FOR NON-RING FENCE PROFITS

#### **PART 3**

#### CONSEQUENTIAL AMENDMENTS

##### *CTA 2010*

- 24 In section 543 (REITs: financing-cost ratio), after subsection (4) insert—
- “(5) Accordingly, it is charged to corporation tax at the main rate of corporation tax.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 24.