Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 35. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 1

SMALL PROFITS RATE FOR NON-RING FENCE PROFITS

### PART 4

#### COMMENCEMENT ETC

Power to make further consequential amendments

- 35 (1) The Treasury may by regulations make such provision as they consider appropriate in consequence of the provision made by this Schedule.
  - (2) The regulations—
    - (a) may amend any provision of the Corporation Tax Acts or any other enactment, and
    - (b) may contain incidental, supplemental, consequential or transitional provision.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Paragraph 35.