

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2021,  
Cross Heading: Power to make further consequential amendments. (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, Cross Heading:  
Power to make further consequential amendments.