

SCHEDULES

SCHEDULE 9

PROFITS FROM THE EXPLOITATION OF PATENTS ETC: CONSEQUENTIAL

- 24 In Schedule 4 (index of defined expressions)—
- (a) for the entry for “finance income (in Part 8A)” substitute—
“finance income (in Part 8A) | section 357BG”,
 - (b) after the entry for “new consideration (in Part 23)” insert—
“new entrant (in Part 8A) | section 357A(11)”,
 - (c) in the entry for “qualifying residual profit of a trade (in Part 8A)”, in the left hand column, after “in” insert “Chapters 3 and 4 of”, and
 - (d) for the entry for “relevant IP income (in Part 8A)” substitute—
“relevant IP income (in Part 8A) | section 357BH”.