HMRC - INTM248450 - Alphabetic Index Of Terms Defined In Part 9A: Trading Finance Profits

TIOPA10/S371VG(4) defines trading finance profits as any amounts included in a CFC’s assumed total profits for the accounting period which are treated as trading profits under Part 3 of CTA 2009, but that (if they were not trade profits) would be charged to tax as non-trading finance profits, as defined at INTM248400. They also include trading profits arising from a “relevant finance lease” (see INTM248600).