



Finance Act 1997

1997 CHAPTER 16

PART V **U.K.**

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax charge and rate

^{F1}58 **U.K.**

Textual Amendments

F1 S. 58 repealed (31.7.1997) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(3)** (with s. 3(3))

59 **Small companies.** **U.K.**

For the financial year 1997—

- ^{F2}(a)
- (b) the fraction mentioned in section 13(2) of the Taxes Act 1988 (marginal relief for small companies) shall be one fortieth.

Textual Amendments

F2 S. 59(a) repealed (31.7.1997) by 1997 c. 58, s. 52, **Sch. 8 Pt. II(3)** (with s. 3(3))

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Corporation tax charge and rate.