

Status: Point in time view as at 01/04/2010.

Changes to legislation: Income and Corporation Taxes Act 1988, Cross Heading: Small companies' rate is up to date with all changes known to be in force on or before 27 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Income and Corporation Taxes Act 1988

1988 CHAPTER 1

PART I

THE CHARGE TO TAX

Small companies' rate

13 Small companies' relief.

^{F1}

Textual Amendments

F1 Ss. 13-13A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 5, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F2}13ZA Interpretation of section 13(7)

^{F3}

Textual Amendments

F2 S. 13ZA inserted (with application in accordance with s. 86(6) of the amending Act) by Finance Act 2001 (c. 9), s. 86(5)

F3 Ss. 13-13A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by Corporation Tax Act 2010 (c. 4), Sch. 1 para. 5, **Sch. 3 Pt. 1** (with Sch. 2)

[^{F4}13AA Corporation tax starting rate.

^{F5}

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Textual Amendments

- F4** S. 13AA inserted (with effect in accordance with s. 28(6)(7) of the amending Act) by [Finance Act 1999 \(c. 16\)](#), [s. 28\(1\)](#)
- F5** S. 13AA repealed (with effect in accordance with s. 26(8)-(11) of the repealing Act) by [Finance Act 2006 \(c. 25\)](#), s. 26(1), [Sch. 26 Pt. 3\(1\)](#), Note

[^{F6} 13AB The non-corporate distribution rate

^{F7}

Textual Amendments

- F6** S. 13AB inserted (with effect in accordance with s. 28(4)(5) of the amending Act) by [Finance Act 2004 \(c. 12\)](#), [s. 28\(1\)\(6\)](#)
- F7** S. 13AB repealed (with effect in accordance with s. 26(8)-(11) of the repealing Act) by [Finance Act 2006 \(c. 25\)](#), s. 26(2), [Sch. 26 Pt. 3\(1\)](#), Note

[^{F8} 13A Close investment-holding companies.

^{F9}

Textual Amendments

- F8** S. 13A inserted (in relation to accounting periods beginning after 31 March 1989) by [Finance Act 1989 \(c. 26\)](#), [s. 105\(2\)\(3\)](#)
- F9** Ss. 13-13A repealed (1.4.2010 with effect in accordance with s. 1184(1) of the repealing Act) by [Corporation Tax Act 2010 \(c. 4\)](#), [Sch. 1 para. 5](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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