



Finance (No. 2) Act 1997

1997 CHAPTER 58

PART III

INCOME TAX AND CORPORATION TAX

Corporation tax

18 Rates for financial year 1997.

(1) The rate at which corporation tax is charged for the financial year 1997 shall be, and shall be deemed always to have been, 31 per cent. (and not 33 per cent. as provided by section 58 of the ^{M1}Finance Act 1997).

^{F1}(2)

(3) All such adjustments shall be made, whether by way of discharge or repayment of tax or otherwise, as may be required in consequence of the provisions of this section.

Textual Amendments

F1 S. 18(2) repealed (1.4.2010) (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), **Sch. 3 Pt. 1** (with Sch. 2)

Marginal Citations

M1 1997 c. 16.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Section 18.