



# Finance (No. 2) Act 2010

## 2010 CHAPTER 31

### PART 1

#### RATES ETC

#### *Corporation tax*

### **1 Main rate of corporation tax for financial year 2011**

In section 2(2)(a) of FA 2010 (main corporation tax rate for financial year 2011 on profits other than ring fence profits), for “28%” substitute “27%”.