



Corporation Tax Act 2010

2010 CHAPTER 4

PART 2

CALCULATION OF LIABILITY IN RESPECT OF PROFITS

CHAPTER 1

INTRODUCTION

2 Overview of Part

- (1) This Part contains provisions that relate to the calculation of the corporation tax chargeable on a company's profits of an accounting period.
- (2) Chapter 2 is about the rates at which corporation tax on profits is charged.
- (3) Chapter 3 is about ascertaining the amount of a company's profits of an accounting period to which the rates of corporation tax applicable to the company are applied.
- (4) Chapter 4 makes provision about the currency in which a company must calculate and express its profits for corporation tax purposes.
- (5) For provision about the calculation of the corporation tax payable for an accounting period see paragraph 8 of Schedule 18 to FA 1998.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

Corporation Tax Act 2010, Section 2 is up to date with all changes known to be in force on or before 21 July 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.