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*Status: Point in time view as at 27/04/2017.*

*Changes to legislation: Finance Act 2014, Section 5 is up to date with all changes known to be in force on or before 04 August 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)*

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# Finance Act 2014

## 2014 CHAPTER 26

### PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 1

CHARGE, RATES ETC

*Corporation tax*

#### **5 Charge for financial year 2015**

Corporation tax is charged for the financial year 2015.

**Status:**

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