
Status: Point in time view as at 22/07/2020.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Section 5. (See end of Document for details)



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax charge and rates

5 Main rate of corporation tax for financial year 2020

- (1) For the financial year 2020 the main rate of corporation tax is 19%.
- (2) Accordingly, omit section 7(2) of F(No.2)A 2015 (which is superseded by the provision made by subsection (1)).

Status:

Point in time view as at 22/07/2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 5.