



Finance Act 2022

2022 CHAPTER 3

PART 2

RESIDENTIAL PROPERTY DEVELOPER TAX

Charge to tax

33 Charge to RPDT

- (1) A sum equal to 4% of the residential property developer profits for an accounting period of a residential property developer, so far as exceeding the developer's allowance for the period, is to be charged on the developer as if it were an amount of corporation tax chargeable on it.
- (2) The allowance for the period is to be determined in accordance with section 43.
- (3) In accordance with section 45, the charging of RPDT as if it were an amount of corporation tax is to be taken as applying all enactments applying generally to corporation tax.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Cross Heading:
Charge to tax.