
Status: Point in time view as at 24/05/2024.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2024, Section 13. (See end of Document for details)



Finance (No. 2) Act 2024

2024 CHAPTER 12

Corporation tax charge and rates etc

13 Standard small profits rate and fraction for financial year 2025

For the purposes of Part 3A of CTA 2010, for the financial year 2025—

- (a) the standard small profits rate is 19%, and
- (b) the standard marginal relief fraction is 3/200ths.

Status:

Point in time view as at 24/05/2024.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2024, Section 13.