



# Finance Act 1990

## 1990 CHAPTER 29

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER I

#### GENERAL

##### *Corporation tax rates*

#### **19 Charge and rate of corporation tax for 1990.**

Corporation tax shall be charged for the financial year 1990 at the rate of 35 per cent.

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##### **Modifications etc. (not altering text)**

C1 [S. 19](#) excluded by [Finance Act 1991 \(c. 31, SIF 63:1\)](#), [s. 23\(1\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1990, Section 19.