



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax charge and rate

F1 58

Textual Amendments

F1 [S. 58](#) repealed (31.7.1997) by [1997 c. 58, s. 52, Sch. 8 Pt. II\(3\)](#) (with [s. 3\(3\)](#))

F2 59 **Small companies.**

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Textual Amendments

F2 [S. 59](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\), s. 1184\(1\), Sch. 3 Pt. 1](#) (with [Sch. 2](#))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Corporation tax charge and rate.