

Finance Act 2001

2001 CHAPTER 9

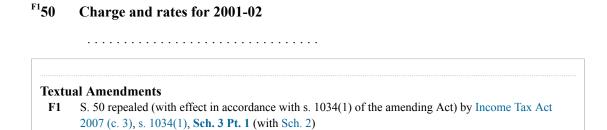
PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 1

CHARGE AND RATES

Income tax



F251 Starting rate limit for 2001-02

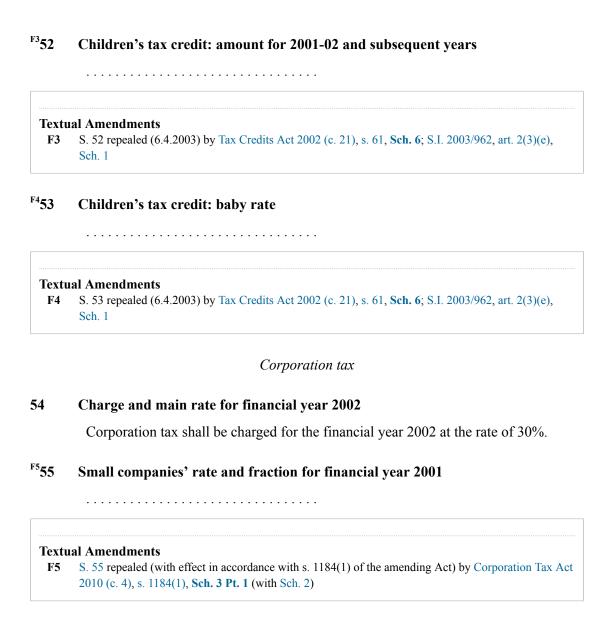
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Textual Amendments

F2 S. 51 repealed (with effect in accordance with s. 1034(1) of the amending Act) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

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Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Chapter 1. (See end of Document for details)



56 Corporation tax starting rate and fraction for financial year 2001

For the financial year 2001—

- (a) the corporation tax starting rate shall be 10%, and
- (b) the fraction mentioned in section 13AA(3) of the Taxes Act 1988 (marginal relief for small companies) shall be one fortieth.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2001, Chapter 1.