

Finance Act 2002

2002 CHAPTER 23

PART 3 U.K.

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 1 U.K.

CHARGE AND RATE BANDS

Income tax

Textual Amendments
F1 Ss. 26-29 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

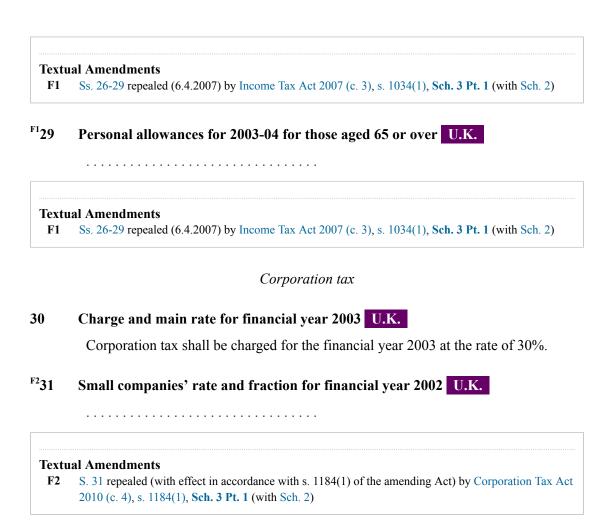
Textual Amendments
F1 Indexed rate bands for 2002-03: PAYE deductions etc

U.K.

Textual Amendments
F1 Ss. 26-29 repealed (6.4.2007) by Income Tax Act 2007 (c. 3), s. 1034(1), Sch. 3 Pt. 1 (with Sch. 2)

Personal allowance for 2003-04 for those aged under 65 U.K.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Chapter 1. (See end of Document for details)



32 Corporation tax starting rate and fraction for financial year 2002 U.K.

For the financial year 2002—

- (a) the corporation tax starting rate shall be 0%, and
- (b) the fraction mentioned in section 13AA(3) of the Taxes Act 1988 (marginal relief for small companies) shall be 19/400ths.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2002, Chapter 1.