



# Finance Act 2002

## 2002 CHAPTER 23

### PART 3

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

### CHAPTER 1

#### CHARGE AND RATE BANDS

#### *Corporation tax*

#### **30 Charge and main rate for financial year 2003**

Corporation tax shall be charged for the financial year 2003 at the rate of 30%.