



Finance (No. 2) Act 2010

2010 CHAPTER 31

PART 1

RATES ETC

Corporation tax

1 Main rate of corporation tax for financial year 2011

In section 2(2)(a) of FA 2010 (main corporation tax rate for financial year 2011 on profits other than ring fence profits), for “28%” substitute “27%”.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2010, Section 1.