



Finance Act 2013

2013 CHAPTER 29

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 1

CHARGES, RATES ETC

Corporation tax

6 Main rate for financial year 2015

(1) For the financial year 2015 [^{F1}the main rate] of corporation tax is 20% ^{F2}....

^{F3}(2)

Textual Amendments

- F1** Words in s. 6(1) substituted (with effect in accordance with Sch. 1 para. 22 of the amending Act) by Finance Act 2014 (c. 26), **Sch. 1 para. 19(a)**
- F2** Words in s. 6(1) omitted (with effect in accordance with Sch. 1 para. 22 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 1 para. 19(b)**
- F3** S. 6(2) omitted (with effect in accordance with Sch. 1 para. 22 of the amending Act) by virtue of Finance Act 2014 (c. 26), **Sch. 1 para. 19(c)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 6.