



Finance Act 2018

2018 CHAPTER 3

PART 1

DIRECT TAXES

Income tax and corporation tax: charge

1 Income tax charge for tax year 2018-19

Income tax is charged for the tax year 2018-19.

2 Corporation tax charge for financial year 2019

Corporation tax is charged for the financial year 2019.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2018, Cross Heading:
Income tax and corporation tax: charge.