



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

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

### CHAPTER I

#### GENERAL

#### *Corporation tax charge and rate*

**53 Charge and rate of corporation tax for 1993.**

Corporation tax shall be charged for the financial year 1993 at the rate of 33 per cent.

**<sup>F1</sup>54 Small companies.**

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#### **Textual Amendments**

**F1** S. 54 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Corporation tax charge and rate.