



Finance Act 1998

1998 CHAPTER 36

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

INCOME TAX AND CORPORATION TAX

Corporation tax charge and rates

28 Charge and rates for financial year 1998.

(1) Corporation tax shall be charged for the financial year 1998 at the rate of 31 per cent.

^{F1}(2)

Textual Amendments

F1 [S. 28\(2\)](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

29 Charge and rates for financial year 1999.

(1) Corporation tax shall be charged for the financial year 1999 at the rate of 30 per cent.

^{F2}(2)

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Corporation tax charge and rates. (See end of Document for details)

Textual Amendments

- F2** [S. 29\(2\)](#) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))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 1998, Cross Heading:
Corporation tax charge and rates.