

These notes refer to the Finance Act 2009 (c.10) which received Royal Assent on 21 July 2009

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 7: Corporation Tax: Charge and Main Rates for Financial Year 2010

Details of the Section

2. Subsection (2) sets the charge and the main rates of corporation tax for the financial year 2010.