

*These notes refer to the Finance Act 2014 (c.26) which received Royal Assent on 17 July 2014*

# **FINANCE ACT 2014**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 5: Corporation Tax: Charge for Financial Year 2015***

##### **Summary**

1. This section charges corporation tax (CT) for the financial year beginning 1 April 2015.