

# Finance Act 2020

### **2020 CHAPTER 14**

#### PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax charge, rates etc

## 1 Income tax charge for tax year 2020-21

Income tax is charged for the tax year 2020-21.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Section 1.