



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax charge and rates

- 6 Corporation tax: charge and main rate for financial year 2021**
- (1) Corporation tax is charged for the financial year 2021.
 - (2) The main rate of corporation tax for that year is 19%.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 6.