

# Finance Act 2021

### **2021 CHAPTER 26**

#### PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax charge, rates etc

## 1 Income tax charge for tax year 2021-22

Income tax is charged for the tax year 2021-22.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2021, Section 1.