

# Finance Act 1989

## **1989 CHAPTER 26**

## PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

## CHAPTER I

GENERAL

Corporation tax rates etc.

### 34 Charge and rate of corporation tax for financial year 1989.

Corporation tax shall be charged for the financial year 1989 at the rate of 35 per cent.

Modifications etc. (not altering text)

C1 For earlier years see Table K, Vol. 1

## <sup>F1</sup>35 Corporation tax: small companies.

#### **Textual Amendments**

**F1** S. 35 repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

## Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1989, Cross Heading: Corporation tax rates etc..