



Finance Act 2006

2006 CHAPTER 25

PART 3

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER 1

INCOME TAX AND CORPORATION TAX: CHARGE AND RATE BANDS

Corporation tax

VALID FROM 19/07/2006

25 Small companies' rate and fraction for financial year 2006

For the financial year 2006—

- (a) the small companies' rate shall be 19%, and
- (b) the fraction mentioned in section 13(2) of ICTA (marginal relief for small companies) shall be $\frac{11}{400}$ ths.

Status:

Point in time view as at 22/03/2006. This version of this provision is not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 25.