

Tax Data and Statistics

Corporation Tax

| | 2011/12 | 2010/11 | 2009/10 | 2008/09 | 2007/08 | 2006/07 |
|--|---------|---------|---------|---------|------------------------|------------------------|
| Small Companies | | | | | | |
| 0-£10,000 | - | - | - | - | 20% | 19% |
| £0-£300,000 | 20% | 21% | 21% | 21% | | |
| £10,001-£50,000 | | | | | Marginal Relief 19% | Marginal Relief 19% |
| Dividends | 20% | 21% | 21% | 21% | 20% | 19% |
| All Companies | | | | | | |
| £50,001-£300,000 | 20% | 21% | 21% | 21% | 20% | 19% |
| £300,001-£1.5m fraction | 1/40 | 7/400 | 7/400 | 7/400 | 1/40 | 11/400 |
| Over £1.5m * Or Close Investment Holding Co | 26% | 28% | 28% | 28% | 28% | 30% |

All 1st April Previous year

*For companies with ring fence profits (income and gains from oil extraction activities or oil rights in the UK and UK Continental Shelf) these rates differ. The Small Profits Rate of tax on those profits is 19 per cent and the ring fence fraction is 11/400 for financial years starting 1 April 2009, 2010 and 2011. The main rate is 30 per cent for financial years starting on 1 April 2009, 2010 and 2011.