

Status: Point in time view as at 06/04/2007.

Changes to legislation: Finance Act 1999, Cross Heading: Income tax rates and charge etc. is up to date with all changes known to be in force on or before 26 December 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)



Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax rates and charge etc.

^{F1}22 Starting rate.

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Textual Amendments

F1 S. 22 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

^{F2}23 Charge and rates for 1999-00.

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Textual Amendments

F2 S. 23 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with Sch. 2)

^{F3}24 Personal allowances for 1999-00 for those aged 65 or more.

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Textual Amendments

F3 S. 24 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

25 Operative date of indexation for PAYE.

(1) The Taxes Act 1988 shall be amended in accordance with subsections (2) and (3) below.

^{F4}(2)

(3) In section 257C (indexation of allowances), after subsection (1) there shall be inserted—

“(2A) Subsection (1) above shall not require any change to be made in the amounts deductible or repayable under section 203 during the period beginning with 6th April and ending with 17th May in the year of assessment.”

(4) This section has effect for the year 1999-00 and subsequent years of assessment.

Textual Amendments

F4 S. 25(2) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

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