



# Finance Act 1999

## 1999 CHAPTER 16

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Income tax rates and charge etc.*

#### <sup>F1</sup>22 Starting rate.

.....

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- F1** S. 22 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

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- F2** S. 23 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

#### <sup>F3</sup>24 Personal allowances for 1999-00 for those aged 65 or more.

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**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 14 September 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) View outstanding changes

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- F3** S. 24 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))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

<sup>F4</sup>(2) .....

<sup>F5</sup>(3) .....

- (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- F4** S. 25(2) repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with [Sch. 2](#))
- F5** S. 25(3) omitted (with effect in accordance with Sch. 1 para. 7 of the amending Act) by virtue of [Finance Act 2009 \(c. 10\)](#), **Sch. 1 para. 6(j)**

**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 14 September 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.

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.) by [1999 c. 16 s. 123\(3\)s. 123\(4\)139Sch. 20 Pt. 5\(6\)](#) Note