



Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax charge and rates

27 Charge and main rate for financial year 2000.

Corporation tax shall be charged for the financial year 2000 at the rate of 30 per cent.

^{F1}28 Corporation tax starting rate.

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Textual Amendments

F1 S. 28 repealed (with effect in accordance with Sch. 26 Pt. 3(1) Note of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [Sch. 26 Pt. 3\(1\)](#)

29 Rate and fraction for corporation tax starting rate.

For the financial year 2000—

- (a) the corporation tax starting rate shall be 10 per cent.; and
- (b) the fraction mentioned in section 13AA(3) of the Taxes Act 1988 shall be one fortieth.

Changes to legislation:

Finance Act 1999, Cross Heading: Corporation tax charge and rates is up to date with all changes known to be in force on or before 05 January 2024. 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.

[View outstanding changes](#)

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- Sch. 17 para. 6 - 8 Sch. 19 Pt. 1-III repealed (prosp.)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](#)