



Finance Act 1999

1999 CHAPTER 16

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Income tax reductions

^{F1}30 Children's tax credit.

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Textual Amendments

- F1** S. 30 repealed (6.4.2003) by [Tax Credits Act 2002](#) (c. 21), s. 61, [Sch. 6](#); S.I. 2003/962, art. 2(3)(e), [Sch. 1](#)

^{F2}31 Restriction of MCA to those reaching 65 before 2000-01.

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Textual Amendments

- F2** S. 31 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\(j\)](#)

^{F3}32 Further provision about married couple's allowance.

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Changes to legislation: Finance Act 1999, Cross Heading: Income tax reductions is up to date with all changes known to be in force on or before 27 August 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

Textual Amendments

F3 S. 32 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\(j\)](#)

33 Abolition of existing relief in respect of children.

- (1) Sections 259 to 261A of the Taxes Act 1988 (additional relief in respect of children) shall cease to have effect.
- (2) This section has effect for the year 2000-01 and subsequent years of assessment.

34 Abolition of widow’s bereavement allowance.

- (1) Section 262 of the Taxes Act 1988 (income tax reduction for widow in year of bereavement and following year) shall cease to have effect.
- (2) Subsection (1) above has effect in relation to deaths occurring on or after 6th April 2000.
- (3) Where a woman is entitled to an income tax reduction for the year 2000-01 by virtue of paragraph (b) of section 262(1) of the Taxes Act 1988, the reference in that paragraph to the amount specified in section 257A(1) for that year shall be read as a reference to the amount specified in section 257A(5A) for that year.

F⁴35 Order of income tax reductions etc.

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Textual Amendments

F4 S. 35 repealed (6.4.2007 with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

36 Maintenance payments.

- F⁵(1)
- F⁵(2)
- F⁵(3)
- F⁵(4)
- F⁵(5)
- F⁵(6)

- (7) Sections 347A and 347B of the Taxes Act 1988 shall have effect, notwithstanding anything in subsection (3) of section 36 of the ^{M1}Finance Act 1988 (which provides for the application of those sections), in relation to a payment made in pursuance of an existing obligation (within the meaning of that subsection) as they have effect in relation to a payment made otherwise than in pursuance of such an obligation.

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(8) This section has effect in relation to any payment falling due on or after 6th April 2000.

Textual Amendments

F5 S. 36(1)-(6) 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](#))

Marginal Citations

M1 [1988 c.39](#).

Changes to legislation:

Finance Act 1999, Cross Heading: Income tax reductions is up to date with all changes known to be in force on or before 27 August 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