



# Finance Act 2000

## 2000 CHAPTER 17

### PART III

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

### CHAPTER I

#### CHARGE AND RATES

##### *Income tax*

**<sup>F1</sup>31 Charge and rates for 2000-01.**

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**Textual Amendments**

**F1** S. 31 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**<sup>F2</sup>32 Extension of starting rate to savings income of individuals.**

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**Textual Amendments**

**F2** S. 32 repealed (6.4.2007) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

**<sup>F3</sup>33 Deduction of income tax from foreign dividends.**

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Chapter I. (See end of Document for details)*

**Textual Amendments**

**F3** S. 33 repealed (6.4.2005) by [Income Tax \(Trading and Other Income\) Act 2005 \(c. 5\)](#), s. 883(1), [Sch. 3](#) (with [Sch. 2](#))

**34 Children’s tax credit.**

**F4** .....

**Textual Amendments**

**F4** S. 34 repealed (6.4.2003) by [2002 c. 21](#), ss. 60, 61, [Sch. 6](#); [S.I. 2003/962](#), [art. 2\(3\)\(e\)](#), [Sch. 1](#)

*Corporation tax*

**35 Charge and main rate for financial year 2001.**

Corporation tax shall be charged for the financial year 2001 at the rate of 30%.

**<sup>F5</sup>36 Small companies’ rate for financial year 2000.**

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**Textual Amendments**

**F5** S. 36 repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))

*Capital gains tax*

**<sup>F6</sup>37 Application of starting rate to capital gains tax.**

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**Textual Amendments**

**F6** S. 37 omitted (with effect in accordance with [Sch. 2 para. 22](#) of the amending Act) by virtue of [Finance Act 2008 \(c. 9\)](#), [Sch. 2 para. 21\(e\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Chapter I.