



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER I

CHARGE AND RATES

Income tax

31 Charge and rates for 2000-01.

Income tax shall be charged for the year 2000-01, and for that year—

- (a) the starting rate shall be 10%,
- (b) the basic rate shall be 22%, and
- (c) the higher rate shall be 40%.

Status:

Point in time view as at 28/07/2000. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 31.