



# Finance Act 1999

## 1999 CHAPTER 16

### PART III U.K.

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

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

VALID FROM 27/07/1999

#### **23** Charge and rates for 1999-00. U.K.

Income tax shall be charged for the year 1999-00, and for that year—

- (a) the starting rate shall be 10 per cent.;
- (b) the basic rate shall be 23 per cent.; and
- (c) the higher rate shall be 40 per cent.

**Status:**

Point in time view as at 16/06/1999. This version of this provision is not valid for this point in time.

**Changes to legislation:**

Finance Act 1999, Section 23 is up to date with all changes known to be in force on or before 23 August 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.