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*Status: Point in time view as at 21/07/2009.*

*Changes to legislation: Finance Act 1999, Section 31 is up to date with all changes known to be in force on or before 20 June 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. (See end of Document for details)*

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# Finance Act 1999

## 1999 CHAPTER 16

### PART III

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

##### *Income tax reductions*

#### <sup>F1</sup>31 **Restriction of MCA to those reaching 65 before 2000-01.**

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#### **Textual Amendments**

**F1** 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\(j\)](#)

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