



# Finance Act 2000

## 2000 CHAPTER 17

**U.K.**

An Act to grant certain duties, to alter other duties, and to amend the law relating to the National Debt and the Public Revenue, and to make further provision in connection with Finance. [28th July 2000]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties hereinafter mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### **Modifications etc. (not altering text)**

- C1** Act modified (21.2.2009) by [The Banking Act 2009 \(Parts 2 and 3 Consequential Amendments\) Order 2009 \(S.I. 2009/317\)](#), arts. 1, 3, [Sch.](#)
- C2** Act applied (with modifications) (8.2.2011) by [The Investment Bank Special Administration Regulations 2011 \(S.I. 2011/245\)](#), reg. 1, [Sch. 6 Pt. 1](#) (with reg. 27(a))
- C3** Act applied (with modifications) (8.7.2021) by [The Payment and Electronic Money Institution Insolvency Regulations 2021 \(S.I. 2021/716\)](#), reg. 2, [Sch. 3 paras. 2, 3](#) (with reg. 5) (as amended (4.1.2024) by [The Payment and Electronic Money Institution Insolvency \(Amendment\) Regulations 2023 \(S.I. 2023/1399\)](#), regs. 1(2), 4)

**Changes to legislation:**

Finance Act 2000, Introductory Text is up to date with all changes known to be in force on or before 19 July 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.

[View outstanding changes](#)

**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. 6 para. 20A(1A)-(1C) inserted by [2011 c. 11 Sch. 20 para. 2](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 101(2)(a)(v) and word inserted by [2011 c. 11 Sch. 20 para. 7\(b\)](#) (This amendment not applied to legislation.gov.uk. Sch. 20 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 14(6)-(9) inserted by [2012 c. 14 Sch. 32 para. 4](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(3A)-(3D) inserted by [2012 c. 14 Sch. 32 para. 5\(5\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15(4)(za) inserted by [2012 c. 14 Sch. 32 para. 5\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 15A(1) inserted by [2012 c. 14 Sch. 32 para. 6](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 24(4A)(4B) inserted by [2012 c. 14 Sch. 32 para. 7](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 26(3A) inserted by [2012 c. 14 Sch. 32 para. 8](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 28A and cross-heading inserted by [2012 c. 14 Sch. 32 para. 9](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 29(8) inserted by [2012 c. 14 Sch. 32 para. 10](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 40(4)(5) inserted by [2012 c. 14 Sch. 32 para. 13\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(2A) inserted by [2012 c. 14 Sch. 32 para. 14\(3\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5A)-(5C) inserted by [2012 c. 14 Sch. 32 para. 14\(6\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(7) substituted by [2012 c. 14 Sch. 32 para. 14\(8\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 6(1A) word substituted by [2012 c. 14 Sch. 32 para. 3\(2\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(6) words inserted by [2012 c. 14 Sch. 32 para. 14\(7\)](#) (This amendment not applied to legislation.gov.uk. Sch. 32 Pts. 1, 2 omitted (retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)

- Sch. 6 para. 42A(2)(a) words substituted by [2012 c. 14 Sch. 32 para. 14\(2\)](#)  
(This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted  
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\)](#)  
[\(a\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted  
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) Table words substituted by [2012 c. 14 Sch. 32 para. 14\(5\)](#)  
[\(b\)](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted  
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(a\)](#)  
(This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted  
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(b\)](#)  
(This amendment not applied to [legislation.gov.uk](#). Sch. 32 Pts. 1, 2 omitted  
(retrospectively) by virtue of 2013 c. 29, Sch. 42 para. 1)
- Sch. 6 para. 42A(5) words substituted by [2012 c. 14 Sch. 32 para. 20\(1\)\(c\)](#)