



# Finance Act 2000

## 2000 CHAPTER 17

### PART III

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

### CHAPTER II

#### OTHER PROVISIONS

#### *Capital allowances*

**<sup>F1</sup>70 First year allowances for small or medium-sized enterprises.**

.....

**Textual Amendments**

**F1** Ss. 70-72 repealed (22.3.2001 with effect as mentioned in s. 579(1) of the amending Act) by 2001 c. 2, ss. 579, 580, Sch. 4 (with Sch. 3)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2000, Section 70.