



Finance Act 2000

2000 CHAPTER 17

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

CHAPTER II

OTHER PROVISIONS

Capital allowances

76 Production animals.

^{F1}(1)

(2) In paragraph 9(4) of Schedule 5 to the Taxes Act 1988 (treatment of farm animals etc for purposes of Case I of Schedule D), for the words from “in relation to animals” to the end there shall be substituted—

- “(a) in relation to animals or other creatures kept singly as they apply in relation to herds; and
- (b) in relation to shares in animals or other creatures as they apply in relation to animals or other creatures themselves.”.

(3) The enactments amended by subsections (1) and (2) above shall be deemed always to have had effect with the amendments made by those subsections.

Textual Amendments

F1 [S. 76\(1\)](#) repealed (22.3.2001 with effect as mentioned in [s. 579\(1\)](#) of the amending Act) by [2001 c. 2](#) ss. 579, 580, Sch. 4 (with Sch. 3)

Status:

Point in time view as at 08/02/2011.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2000, Section 76.