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# SCHEDULES

### SCHEDULE 10

### STOCK LENDING ARRANGEMENTS AND MANUFACTURED PAYMENTS

## PART I

#### STOCK LENDING

Approved stock lending arrangements: traders

- 1 (1) Section 129 of the Taxes Act 1988 (treatment of approved stock lending arrangements when computing the profits of a trade) shall cease to have effect.
  - (2) Section 129A of, and Schedule 5A to, that Act (interest on cash collateral for approved stock lending arrangements) shall also cease to have effect.