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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 2. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### STOCK LENDING ARRANGEMENTS AND MANUFACTURED PAYMENTS

##### PART I

##### STOCK LENDING

##### *Stock lending fees*

- 2 (1) In subsection (3) of section 129B of the Taxes Act 1988 (stock lending fees under approved stock lending arrangements), for “an approved” there shall be substituted “any”.
- (2) For subsection (4) of that section (meaning of approved stock lending arrangement) there shall be substituted the following subsection—
- “(4) In this section “stock lending arrangement” has the same meaning as in section 263B of the 1992 Act.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Paragraph 2.