
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Stock lending fees. (See end of Document for details)

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, Cross Heading:
Stock lending fees.