
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Meaning of “foreign income dividend”. (See end of Document for details)

SCHEDULES

SCHEDULE 10

STOCK LENDING ARRANGEMENTS AND MANUFACTURED PAYMENTS

PART II

MANUFACTURED PAYMENTS

Meaning of “foreign income dividend”

[^{F1}9 In paragraph 1(1) of Schedule 23A to that Act (interpretation of that Schedule), after the definition of “dividend manufacturing regulations” there shall be inserted the following definition—

““foreign income dividend” shall be construed in accordance with Chapter VA of Part VI;”.]

Textual Amendments

F1 Sch. 10 para. 9 repealed (31.7.1997 with effect in accordance with s. 36 and Sch. 6 of the amending Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11) note (with s. 3(3))

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Meaning of “foreign income dividend”.