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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1997,  
Cross Heading: Repeal of section 737 of the Taxes Act 1988. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 10

#### STOCK LENDING ARRANGEMENTS AND MANUFACTURED PAYMENTS

#### PART II

#### MANUFACTURED PAYMENTS

##### *Repeal of section 737 of the Taxes Act 1988*

- 8 Section 737 of the Taxes Act 1988 (manufactured dividends: treatment of tax deducted) shall cease to have effect.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Repeal of section 737 of the Taxes Act 1988.