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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 18

#### REPEALS

**Modifications etc. (not altering text)**

- C1** S. 76(7) amendment to earlier affecting provision S.I. 1992/1655, reg. 4 (19.3.1997) by [The Friendly Societies \(Modification of the Corporation Tax Acts\) \(Amendment\) Regulations 1997 \(S.I. 1997/471\)](#), reg. 4

#### PART VI

##### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

- 2 The repeal of paragraph 6 of Schedule 23A to the Taxes Act 1988 and—
- (a) the repeals in paragraph 1(1) of that Schedule of the definitions of “unapproved manufactured payment” and “unapproved stock lending arrangement”, and
  - (b) the repeal of paragraph (b) of paragraph 1(2) of that Schedule, and
  - (c) the repeals in paragraph 7(3) of that Schedule,
- have effect in relation to manufactured payments made on or after such day as may be appointed by order under paragraph 7(1) of Schedule 10 to this Act.

**Changes to legislation:**

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