

*These notes refer to the Income Tax Act 2007 (c.3)
which received Royal Assent on 20 March 2007*

INCOME TAX ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 11: Manufactured payments and repos

Overview

Chapter 5: Price differences under repos

Overview

Section 609: Additional income tax consequences of price differences

1783. This section deals with some additional consequences of section 607. It is based on section 730A(4), (4A) and.(7) of ICTA.