



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 11

#### MANUFACTURED PAYMENTS AND REPOS

### CHAPTER 3

#### TAX CREDITS: STOCK LENDING ARRANGEMENTS AND REPOS

#### *Repos*

#### <sup>F1</sup>594 No tax credits for original owner under repo

.....

#### **Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), Sch. 1 para. 52, [Sch. 29 para. 18\(a\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 594.