
STATUTORY INSTRUMENTS

2009 No. 2859

The Income Tax Act 2007 (Amendment) (No. 2) Order 2009

Amendment of the Finance Act 2006

- 3.—(1) Amend section 139 of the Finance Act 2006(1) (manufactured dividends) as follows.
- (2) After subsection (1) insert—
- “(1A) Paragraph 2 of Schedule 23A to ICTA has effect with the modifications set out in subsections (2) and (2A).”.
- (3) In subsection (2) for the words from the beginning to “paragraph 2(2)—” substitute “For sub-paragraph (2) there is substituted—”.
- (4) After subsection (2) insert—
- “(2A) Sub-paragraphs (6) to (8) are omitted.”.

(1) [2006 c. 25](#); section 139 was amended by paragraph 621 of Schedule 1 to the Income Tax Act 2007, by paragraph 20 of Schedule 14 to the [Finance Act 2007 \(c. 11\)](#) by virtue of article 3 of the Finance Act 2007 (Schedules 13 and 14) Order 2007 (S.I. 2007/2483), by paragraph 35(2)(b) of Schedule 17 to the [Finance Act 2008 \(c. 9\)](#) and by paragraph 691 of Schedule 1 to the [Corporation Tax Act 2009 \(c. 4\)](#).