



Income Tax Act 2007

2007 CHAPTER 3

PART 11 **U.K.**

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 2 **U.K.**

MANUFACTURED PAYMENTS

Introduction

^{F1}572 Overview of Chapter **U.K.**

.....

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\(a\)](#)

^{F1}572A Meaning of “avoidance arrangements” **U.K.**

.....

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, Chapter 2. (See end of Document for details)

Manufactured dividends on UK shares

F1573 Manufactured dividends on UK shares U.K.

.....

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)

F1574 Allowable deductions... U.K.

.....

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)

F1575 Allowable deductions: restriction on double-counting U.K.

.....

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)

F1576 Manufactured dividends on UK shares: Real Estate Investment Trusts U.K.

.....

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)

F1577 Statements about manufactured dividends U.K.

.....

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, Chapter 2. (See end of Document for details)

Manufactured interest on UK securities

F1 578 **Manufactured interest on UK securities** **U.K.**

.....

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)**

F1 579 **Allowable deductions...** **U.K.**

.....

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)**

F1 580 **Allowable deductions: restriction on double counting** **U.K.**

.....

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)**

Manufactured overseas dividends

F1 581 **Manufactured overseas dividends** **U.K.**

.....

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)**

F1 581A **Avoidance arrangements** **U.K.**

.....

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

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\(a\)](#)

F1 582 Powers about manufactured overseas dividends U.K.

.....

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\(a\)](#)

Special cases

F1 583 Manufactured payments exceeding underlying payments U.K.

.....

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\(a\)](#)

F1 584 Manufactured payments less than underlying payments U.K.

.....

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\(a\)](#)

F1 585 Power to deal with other special cases U.K.

.....

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, Chapter 2. (See end of Document for details)

General regulation-making powers

F1586 Powers about administrative provisions U.K.

.....

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\(a\)](#)

F1587 Power for manufactured payments to be eligible for relief U.K.

.....

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\(a\)](#)

F1588 Regulation-making powers: general U.K.

.....

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\(a\)](#)

Interpretation

F1589 Meaning of “gross amount”: interest and manufactured overseas dividends U.K.

.....

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\(a\)](#)

F1590 Meaning of “relevant withholding tax” U.K.

.....

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 2. (See end of Document for details)

.....

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\(a\)](#)

^{F1}591 Interpretation of other terms used in Chapter [U.K.](#)

.....

.....

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, Chapter 2.