
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997,
Cross Heading: Manufactured payments in stock lending cases etc.. (See end of Document for details)

SCHEDULES

SCHEDULE 10

STOCK LENDING ARRANGEMENTS AND MANUFACTURED PAYMENTS

PART I

STOCK LENDING

Manufactured payments in stock lending cases etc.

- 4 In Schedule 23A to the Taxes Act 1988 (manufactured payments)—
- (a) paragraph 6 (unapproved manufactured payments) shall cease to have effect; and
 - (b) in paragraph 7(3)—
 - (i) in paragraph (a), the words “except where paragraph 6 above applies, and” shall be omitted;
 - (ii) paragraph (b) shall be omitted; and
 - ^{F1}(iii)

Textual Amendments

- F1** Sch. 10 para. 4(b)(iii) repealed (with effect in accordance with s. 1184(1) of the amending Act) by Corporation Tax Act 2010 (c. 4), s. 1184(1), Sch. 3 Pt. 1 (with Sch. 2)

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