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*Status: Point in time view as at 31/07/1998.*

*Changes to legislation: Finance Act 1998, (24) is up to date with all changes known to be in force on or before 09 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 27

#### REPEALS

#### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

#### (24)

#### DISTRIBUTIONS AND MANUFACTURED DIVIDENDS: MISCELLANEOUS AMENDMENTS

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<b>Chapter</b>	<b>Short title</b>	<b>Extent of repeal</b>
1988 c. 1.	The Income and Corporation Taxes Act 1988.	In section 737D(2), the words “manufactured dividend”.  In Schedule 23A— (a) in paragraph 2, in sub-paragraph (3), paragraph (a), sub-paragraphs (4) and (5) and, in sub-paragraph (6), paragraph (b) and the word “and” immediately preceding it; (b) in paragraph 2A, in sub-paragraph (1), the words “together with an amount equal to the notional ACT” and sub-paragraph (3).

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These repeals have effect in accordance with section 102 of this Act.

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