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**Changes to legislation:** Finance Act 2004, Cross Heading: Amendments of paragraph 2A of Schedule 23A to the Taxes Act 1988 is up to date with all changes known to be in force on or before 05 April 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) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 24

#### MANUFACTURED DIVIDENDS

*Amendments of paragraph 2A of Schedule 23A to the Taxes Act 1988*

<sup>F12</sup> .....

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**Textual Amendments**

**F1** Sch. 24 para. 2 repealed (with effect in accordance with s. 1034(1) of the amending Act) by [Income Tax Act 2007 \(c. 3\)](#), s. 1034(1), **Sch. 3 Pt. 1** (with Sch. 2)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 236ZA inserted by [S.I. 2024/357 art. 2\(2\)](#)