

*These notes refer to the Corporation Tax Act 2010  
(c.4) which received Royal Assent on 3 March 2010*

# **CORPORATION TAX ACT 2010**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### **Part 17: Manufactured payments and repos**

##### *Chapter 2: Manufactured dividends*

##### *Section 782: Meaning of “manufactured dividend”*

2369. This interpretative section is based on paragraph 2 of Schedule 23A to ICTA and section 139 of FA 2006.
2370. The expression “UK shares” is used in this section for the first time in this Part. It is defined in section 814.