



Corporation Tax Act 2010

2010 CHAPTER 4

^{F1}PART 17

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 2

MANUFACTURED DIVIDENDS

Textual Amendments

^{F1} Pt. 17 omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 29 paras. 43, 52](#)

- 782** **Meaning of “manufactured dividend”**
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- 783** **Treatment of payer of manufactured dividend**
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- 784** **Treatment of recipient of manufactured dividend**
.....
- 785** **Treatment of payer: Real Estate Investment Trusts**
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Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 2. (See end of Document for details)

786 Treatment of recipient: Real Estate Investment Trusts

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787 Exemption of manufactured dividends

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788 Statements about manufactured dividends

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789 Powers about administrative provisions

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Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 2.