



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 11

#### MANUFACTURED PAYMENTS AND REPOS

### CHAPTER 2

#### MANUFACTURED PAYMENTS

#### *Manufactured dividends on UK shares*

#### <sup>F1</sup>573 **Manufactured dividends on UK shares**

.....

#### **Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), Sch. 1 para. 52, [Sch. 29 para. 18\(a\)](#)

#### <sup>F1</sup>574 **Allowable deductions...**

.....

#### **Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), Sch. 1 para. 52, [Sch. 29 para. 18\(a\)](#)

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*Status: Point in time view as at 17/07/2014.*

*Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Manufactured dividends on UK shares. (See end of Document for details)*

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**F1 575 Allowable deductions: restriction on double-counting**

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**Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 18(a)**

**F1 576 Manufactured dividends on UK shares: Real Estate Investment Trusts**

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**Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 18(a)**

**F1 577 Statements about manufactured dividends**

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**Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 18(a)**

**Status:**

Point in time view as at 17/07/2014.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Manufactured dividends on UK shares.