



Corporation Tax Act 2010

2010 CHAPTER 4

PART 17 U.K.

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 2 U.K.

MANUFACTURED DIVIDENDS

787 Exemption of manufactured dividends U.K.

- (1) Part 9A of CTA 2009 (company distributions), in its application in relation to a manufactured dividend as a result of section 784, has effect with the following modification.
- (2) The modification is that—
 - (a) references in that Part to the payer are to be treated as references to the company that pays the dividend of which the manufactured dividend is representative, and
 - (b) the definition of “the payer” in section 931T is to be treated as omitted.

Status:

Point in time view as at 17/07/2012. This version of this provision has been superseded.

Changes to legislation:

Corporation Tax Act 2010, Section 787 is up to date with all changes known to be in force on or before 30 August 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.