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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1991, Cross  
Heading: Manufactured dividends etc: amendments of section 737. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 13

#### MANUFACTURED DIVIDENDS AND INTEREST

*Manufactured dividends etc: amendments of section 737*

**F13** .....

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#### Textual Amendments

- F1** [Sch. 13 para. 3](#) repealed (19.3.1997 with effect in relation to, and to transfers under, any arrangement made on or after 1.7.1997) by [1997 c. 16, ss. 76, 113, Sch. 10 Pt. I para. 7\(1\)](#), [Sch. 18 Pt. VI\(10\)](#) Note 1; [S.I. 1997/991, art. 2](#)

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