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**Status:** Point in time view as at 29/04/1996. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Paragraph 38. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 14

#### LOAN RELATIONSHIPS: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *The Taxes Act 1988*

- 38 In section 737(5A) of that Act (relief in respect of manufactured dividends), after “a manufactured dividend” there shall be inserted “ that is not manufactured interest to which section 97 of the Finance Act 1996 applies ”.

**Status:**

Point in time view as at 29/04/1996. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Paragraph 38.