

*Status: Point in time view as at 17/07/2013.*

*Changes to legislation: Finance Act 2007, Cross Heading: Income Tax Act 2007 (c. 3) is up to date with all changes known to be in force on or before 15 July 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. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 14 **U.K.**

#### SALE AND REPURCHASE OF SECURITIES: MINOR AND CONSEQUENTIAL AMENDMENTS

##### *Income Tax Act 2007 (c. 3)*

21 ITA 2007 is amended as follows.

<sup>F1</sup>22 .....

##### **Textual Amendments**

**F1** Sch. 14 paras. 22, 23 omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 12 para. 14](#)

<sup>F1</sup>23 .....

##### **Textual Amendments**

**F1** Sch. 14 paras. 22, 23 omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 12 para. 14](#)

24 In section 886(2) (interest paid by recognised clearing houses etc), after “repos)” insert “, or paragraph 5 of Schedule 13 to FA 2007 (relief for borrower for finance charges in case of debtor repos and debtor quasi-repos), ”.

##### **Commencement Information**

**I1** Sch. 14 para. 24 in force at 1.10.2007 for the purposes of the amendment made by that paragraph, with effect in relation to an arrangement that comes into force on or after 1.10.2007 by [S.I. 2007/2483](#), [art. 3](#)

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