



Income Tax Act 2007

2007 CHAPTER 3

PART 11

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 4

DEEMED MANUFACTURED PAYMENTS

Stock lending arrangements

596 Deemed manufactured payments: stock lending arrangements

^{F1} (1)	
^{F1} (1A)	
^{F1} (1B)	
^{F1} (1C)	
^{F1} (2)	
^{F1} (3)	
^{F1} (4)	
^{F2} (5)	

Textual Amendments

F1 S. 596(1)-(4) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), Sch. 1 para. 52, [Sch. 29 para. 18\(b\)](#)

Status: Point in time view as at 01/01/2014.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 4. (See end of Document for details)

F2 S. 596(5) 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. 15(2)(a)**

F3 597 Deemed interest: cash collateral under stock lending arrangements

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Textual Amendments

F3 Ss. 597-605 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. 15(2)(b)**

F3 598 Cash collateral under stock lending arrangements: supplementary

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Textual Amendments

F3 Ss. 597-605 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. 15(2)(b)**

F3 599 Sections 597 and 598: quasi-stock lending arrangements and quasi-cash collateral

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Textual Amendments

F3 Ss. 597-605 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. 15(2)(b)**

F3 600 Meaning of “quasi-stock lending arrangements” and “quasi-cash collateral”

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Textual Amendments

F3 Ss. 597-605 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. 15(2)(b)**

Repos

F3 601 Repo cases in which deeming rules apply

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Status: Point in time view as at 01/01/2014.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Chapter 4. (See end of Document for details)

Textual Amendments

F3 Ss. 597-605 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. 15\(2\)\(b\)](#)

^{F3}602 Deemed manufactured payments: repos

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Textual Amendments

F3 Ss. 597-605 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. 15\(2\)\(b\)](#)

^{F3}603 Deemed deductions of tax

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Textual Amendments

F3 Ss. 597-605 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. 15\(2\)\(b\)](#)

^{F3}604 Deemed increase in repurchase price: price differences under repos

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Textual Amendments

F3 Ss. 597-605 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. 15\(2\)\(b\)](#)

^{F3}605 Deemed increase in repurchase price: other income tax purposes

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Textual Amendments

F3 Ss. 597-605 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. 15\(2\)\(b\)](#)

Interpretation

606 Interpretation of Chapter

^{F4}(1)

Status: Point in time view as at 01/01/2014.

*Changes to legislation: There are currently no known outstanding effects
 for the Income Tax Act 2007, Chapter 4. (See end of Document for details)*

- F⁴(2)
- F⁴(3)
- F⁵(4)
- F⁴(5)
- F⁴(6)
- F⁴(6A)
- F⁴(7)
- F⁶(8)
- F⁷(9)
- F⁷(10)

Textual Amendments

- F4** S. 606(1)-(7) 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. 15(2)(c)**
- F5** S. 606(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), Sch. 1 para. 544(b), **Sch. 3 Pt. 1** (with Sch. 2)
- F6** S. 606(8) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), Sch. 1 para. 52, **Sch. 29 para. 18(c)**
- F7** S. 606(9)(10) 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. 15(2)(c)**

Modifications etc. (not altering text)

- C1** Ss. 601-610 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [Sale and Repurchase of Securities \(Modification of Enactments\) Regulations 2007 \(S.I. 2007/2486\)](#), regs. 1(1), **2(2)**, 3

Status:

Point in time view as at 01/01/2014.

Changes to legislation:

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