



# 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**

<sup>F1</sup> (1) .....	
<sup>F1</sup> (1A) .....	
<sup>F1</sup> (1B) .....	
<sup>F1</sup> (1C) .....	
<sup>F1</sup> (2) .....	
<sup>F1</sup> (3) .....	
<sup>F1</sup> (4) .....	
<sup>F2</sup> (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*Status: Point in time view as at 01/01/2014.*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, Cross Heading: Stock lending arrangements. (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)**

**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Point in time view as at 01/01/2014.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, Cross Heading: Stock lending arrangements.