



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 11

#### MANUFACTURED PAYMENTS AND REPOS

#### CHAPTER 5

#### PRICE DIFFERENCES UNDER REPOS

#### *Interpretation*

#### **610 Repurchase price in deemed manufactured payment case**

- (1) This section applies if section 602 (deemed manufactured payments: repos) applies to a case in which section 607 applies.
- (2) References in sections 607 to 609 to the repurchase price are to be read as references to the repurchase price which is applicable as a result of section 604(2), (4) or (5).

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#### **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Point in time view as at 19/07/2012.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Cross Heading: Interpretation.