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Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 467. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 2004 (c. 12)

In section 161 (meaning of "payment" etc) for subsection (8) substitute—

"(8) For the purposes of this section whether a person is connected with another person is determined in accordance with section 993 of ITA 2007."

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