
Status: Point in time view as at 21/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Income Tax Act 2007, Paragraph 621. (See end of Document for details)

SCHEDULES

SCHEDULE 1

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2

OTHER ENACTMENTS

Finance Act 2006 (c. 25)

- 621 (1) Amend section 139 (manufactured dividends) as follows.
- (2) In subsection (1) after “manufactured dividend” insert “ for the purposes of the Corporation Tax Acts ”.
- (3) In subsection (2)—
- (a) in the new paragraph 2(2) of Schedule 23A to ICTA for “(2A) to (2C)” substitute “ (2A) and (2B) ”,
 - (b) in the new paragraph 2(2A) of that Schedule insert “ Corporation ” before “Tax Acts”,
 - (c) in the new paragraph 2(2B) of that Schedule omit paragraph (d),
 - (d) omit the new sub-paragraphs (2C) to (2E) of paragraph 2 of that Schedule.
- (4) Omit subsections (3) and (4).

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