



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 11

#### MANUFACTURED PAYMENTS AND REPOS

### CHAPTER 2

#### MANUFACTURED PAYMENTS

#### *Manufactured interest on UK securities*

#### <sup>F1</sup> 580 Allowable deductions: restriction on double counting

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#### **Textual Amendments**

**F1** S. 580 omitted (21.7.2008 with effect in accordance with s. 63(2) of the amending Act) by virtue of Finance Act 2008 (c. 9), **Sch. 23 para. 8**

**Status:**

Point in time view as at 19/07/2012. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 580.