



# Income Tax Act 2007

## 2007 CHAPTER 3

### PART 11

#### MANUFACTURED PAYMENTS AND REPOS

### CHAPTER 2

#### MANUFACTURED PAYMENTS

#### *Special cases*

#### <sup>F1</sup>583 **Manufactured payments exceeding underlying payments**

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#### **Textual Amendments**

**F1** Ss. 565-595 omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), Sch. 1 para. 52, [Sch. 29 para. 18\(a\)](#)

**Status:**

Point in time view as at 26/03/2015.

**Changes to legislation:**

There are currently no known outstanding effects for the Income Tax Act 2007, Section 583.