

*Status: Point in time view as at 24/05/2024.*

*Changes to legislation: Finance Act 2008, SCHEDULE 23 is up to date with all changes known to be in force on or before 05 September 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 23

Section 63

#### MANUFACTURED PAYMENTS: ANTI-AVOIDANCE

##### *Introduction*

**F1**1 .....

##### **Textual Amendments**

**F1** Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 33(3)**

##### *Section 572A*

**F1**2 .....

##### **Textual Amendments**

**F1** Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 33(3)**

##### *Section 573*

**F1**3 .....

##### **Textual Amendments**

**F1** Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 33(3)**

##### *Section 574*

**F1**4 .....

##### **Textual Amendments**

**F1** Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 33(3)**

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*Section 575*

5 Omit section 575 (allowable deductions for manufactured dividends on UK shares: restriction on double-counting).

*Section 578*

F26 .....

**Textual Amendments**  
F2 Sch. 23 paras. 6, 7 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

*Section 579*

F27 .....

**Textual Amendments**  
F2 Sch. 23 paras. 6, 7 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

*Section 580*

8 Omit section 580 (allowable deductions for manufactured interest on UK securities: restriction on double counting).

*Section 581A*

F39 .....

**Textual Amendments**  
F3 Sch. 23 paras. 9-11 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

*Section 583*

F310 .....

**Textual Amendments**  
F3 Sch. 23 paras. 9-11 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

*Capital gains*

F311 .....

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**Textual Amendments**

**F3** Sch. 23 paras. 9-11 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, **Sch. 29 para. 33(3)**

12 In ITA 2007, omit paragraph 335(5) of Schedule 1 (which amended section 263D(7) of TCGA 1992).

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