
Status: Point in time view as at 17/07/2012.

Changes to legislation: Corporation Tax Act 2010, Cross Heading: Deemed manufactured payments: stock lending arrangements is up to date with all changes known to be in force on or before 30 August 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 2

TRANSITIONALS AND SAVINGS ETC

PART 17

MANUFACTURED PAYMENTS AND REPOS

Deemed manufactured payments: stock lending arrangements

- 93 In relation to any dividend or interest on securities paid before 22 April 2009, section 812 has effect with the omission of subsections (4) and (5).
- 94 Section 812 does not apply if the arrangement mentioned in subsection (1)(a) of that section was made on or after 1 July 1997.

Status:

Point in time view as at 17/07/2012.

Changes to legislation:

Corporation Tax Act 2010, Cross Heading: Deemed manufactured payments: stock lending arrangements is up to date with all changes known to be in force on or before 30 August 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.