

Status: This version of this provision no longer has effect.

Changes to legislation: Corporation Tax Act 2010, Section 788 is up to date with all changes known to be in force on or before 25 July 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) [View outstanding changes](#)



Corporation Tax Act 2010

2010 CHAPTER 4

^{F1}PART 17

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 2

MANUFACTURED DIVIDENDS

788 Statements about manufactured dividends

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Textual Amendments

F1 Pt. 17 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 29 paras. 43, 52

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 357CHA omitted by [2024 c. 3 Sch. 2 para. 14\(7\)](#)
- s. 658(1)(d)(e) inserted by [2010 c. 13 Sch. 6 para. 31](#) (This amendment not applied to [legislation.gov.uk](#). Sch. 6 para. 31 omitted (retrospective to 6.4.2010) by virtue of Finance Act 2012 (c. 14), s. 52(2) (3))