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STATUTORY INSTRUMENTS

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**1997 No. 987**

**The Stock Lending and Manufactured Payments  
(Revocations and Amendments) Regulations 1997**

**Revocation—Manufactured Dividends (Tradepoint) Regulations**

**6.** The Income Tax (Manufactured Dividends) (Tradepoint) Regulations 1995<sup>(1)</sup> are hereby revoked except in relation to any payment of a manufactured dividend to which those Regulations apply that is made before 1st July 1997.

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<sup>(1)</sup> S.I.1995/2052.