



Finance Act 1997

1997 CHAPTER 16

PART V

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Investments etc.

76 Stock lending and manufactured payments.

Schedule 10 to this Act (which makes provision for the treatment for the purposes of income tax, corporation tax and capital gains tax of stock lending arrangements and manufactured payments) shall have effect.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1997, Section 76.