



Income Tax Act 2007

2007 CHAPTER 3

PART 11

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 4

DEEMED MANUFACTURED PAYMENTS

Interpretation

606 Interpretation of Chapter

^{F1} (1)	.....
^{F1} (2)	.....
^{F1} (3)	.....
^{F2} (4)	.....
^{F1} (5)	.....
^{F1} (6)	.....
^{F1} (6A)	.....
^{F1} (7)	.....
^{F3} (8)	.....
^{F4} (9)	.....
^{F4} (10)	.....

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Income Tax Act 2007. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Textual Amendments

- F1** S. 606(1)-(7) omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 12 para. 15\(2\)\(c\)](#)
- F2** S. 606(4) repealed (with effect in accordance with s. 1184(1) of the amending Act) by [Corporation Tax Act 2010 \(c. 4\)](#), s. 1184(1), [Sch. 1 para. 544\(b\)](#), [Sch. 3 Pt. 1](#) (with [Sch. 2](#))
- F3** S. 606(8) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 1 para. 52](#), [Sch. 29 para. 18\(c\)](#)
- F4** S. 606(9)(10) omitted (with effect in accordance with Sch. 12 para. 18(1) of the amending Act) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 12 para. 15\(2\)\(c\)](#)

Modifications etc. (not altering text)

- C1** Ss. 601-610 applied (with modifications) (with effect in accordance with reg. 1(2) of the amending S.I.) by [Sale and Repurchase of Securities \(Modification of Enactments\) Regulations 2007 \(S.I. 2007/2486\)](#), regs. 1(1), [2\(2\)](#), 3

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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. 24B inserted by [2023 c. 30 Sch. 2 para. 10\(3\)](#)
- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)