



Income Tax Act 2007

2007 CHAPTER 3

PART 11

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 5

PRICE DIFFERENCES UNDER REPOS

Main tax treatment

^{F1}607 Treatment of price differences under repos

.....

Textual Amendments

F1 Ss. 607-614 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\(2\)\(d\)](#)

^{F1}608 Exceptions to section 607

.....

Textual Amendments

F1 Ss. 607-614 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\(2\)\(d\)](#)

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](#)

Additional tax treatment

F1 609 Additional income tax consequences of price differences

.....

Textual Amendments

F1 Ss. 607-614 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\(2\)\(d\)](#)

Interpretation

F1 610 Repurchase price in deemed manufactured payment case

.....

Textual Amendments

F1 Ss. 607-614 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\(2\)\(d\)](#)

Power to modify

F1 611 Power to modify Chapter in non-arm's length case

.....

Textual Amendments

F1 Ss. 607-614 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\(2\)\(d\)](#)

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- s. 788(7) inserted by [2007 c. 29 Sch. 21 para. 161\(b\)](#) (The amending provision was repealed before coming into force.)