

Changes to legislation: Finance Act 2008, SCHEDULE 23 is up to date with all changes known to be in force on or before 03 April 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

SCHEDULES

SCHEDULE 23

Section 63

MANUFACTURED PAYMENTS: ANTI-AVOIDANCE

Introduction

F11

Textual Amendments

F1 Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Section 572A

F12

Textual Amendments

F1 Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Section 573

F13

Textual Amendments

F1 Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Section 574

F14

Textual Amendments

F1 Sch. 23 paras. 1-4 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

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Section 575

5 Omit section 575 (allowable deductions for manufactured dividends on UK shares: restriction on double-counting).

Section 578

F26

Textual Amendments

F2 Sch. 23 paras. 6, 7 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Section 579

F27

Textual Amendments

F2 Sch. 23 paras. 6, 7 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Section 580

8 Omit section 580 (allowable deductions for manufactured interest on UK securities: restriction on double counting).

Section 581A

F39

Textual Amendments

F3 Sch. 23 paras. 9-11 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Section 583

F310

Textual Amendments

F3 Sch. 23 paras. 9-11 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29 para. 33(3)

Capital gains

F311

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Textual Amendments

F3 [Sch. 23 paras. 9-11](#) omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 1 para. 52](#), [Sch. 29 para. 33\(3\)](#)

12 In ITA 2007, omit paragraph 335(5) of Schedule 1 (which amended section 263D(7) of TCGA 1992).

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)