Finance Act 2008 (c. 9)

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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

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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

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8 Omit section 580 (allowable deductions for manufactured interest on UK securities: restriction on double counting). Section 581A F30 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 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)		Sch. 23 paras. 6, 7 omitted (1.1.2014) by virtue of Finance Act 2013 (c. 29), Sch. 1 para. 52, Sch. 29
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Finance Act 2008 (c. 9)

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SCHEDULE 23 - Manufactured payments: anti-avoidance

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Textual Amendments

- 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).

Changes to legislation:

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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)