
STATUTORY INSTRUMENTS

1992 No. 569

The Income Tax (Dividend Manufacturing) Regulations 1992

PART V

ADMINISTRATIVE ARRANGEMENTS RELATING TO SECTION 737

Treatment of tax taken into account under regulation 13

23. Tax taken into account under regulation 13(2) shall be treated as tax deducted for the purposes of section 352 of the Taxes Act, paragraph 2(3)(b) of Schedule 23A and regulation 21 above.