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STATUTORY INSTRUMENTS

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**1997 No. 988**

**INCOME TAX**

**The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 1997**

<i>Made</i>	- - - -	<i>20th March 1997</i>
<i>Laid before the House of Commons</i>	- - - -	<i>20th March 1997</i>
<i>Coming into force</i>	- -	<i>1st July 1997</i>

The Treasury, in exercise of the powers conferred on them by paragraphs 1(1), 4(7) and 8 of Schedule 23A to the Income and Corporation Taxes Act 1988<sup>(1)</sup>, hereby make the following Regulations:

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<sup>(1)</sup> 1988 c. 1. Schedule 23A was inserted by paragraph 1 of Schedule 13 of the Finance Act 1991 (c. 31). Paragraph 4(7) of Schedule 23A was amended by section 159(6) of the Finance Act 1996 (c. 8), and paragraph 8 of that Schedule was amended by section 159(7) and (8) of the Finance Act 1996 and by paragraph 13 of Schedule 10 to the Finance Act 1997 (c. 16).