
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Companies that pay FIDs. (See end of Document for details)

SCHEDULES

SCHEDULE 27

FOREIGN INCOME DIVIDENDS

Companies that pay FIDs

- [^{F1} (1) In section 246A(1) of the Taxes Act 1988 (foreign income dividends) after “a company” there shall be inserted “ resident in the United Kingdom ”.
- (2) This paragraph has effect in relation to dividends paid on or after 28th November 1995.]

Textual Amendments

- F1** Sch. 27 para.1 repealed (31.7.1997 with effect in accordance with s. 36, Sch. 6 of the amending Act) by 1997 c. 58, s. 52, Sch. 8 Pt. II(11), Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading:
Companies that pay FIDs.