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*Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Paragraph 23. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### FOREIGN INCOME DIVIDENDS

##### *Transitional provisions*

- 23 Where a foreign income dividend paid by a company before 6th April 1999—
- (a) is received by a person on or after that date, and
  - (b) is not one in relation to which section 246D of the Taxes Act 1988 applies,
- the recipient shall be treated, for all purposes of the Tax Acts, as receiving instead a <sup>F1</sup>... distribution made by a company resident in the United Kingdom of an amount equal to <sup>F2</sup>... the amount of the foreign income dividend.

##### **Textual Amendments**

- F1** Word in Sch. 6 para. 23 omitted (15.9.2016) (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 57\(5\)\(a\)](#)
- F2** Words in Sch. 6 para. 23 omitted (15.9.2016) (with effect in accordance with Sch. 1 para. 73 of the amending Act) by virtue of [Finance Act 2016 \(c. 24\)](#), [Sch. 1 para. 57\(5\)\(b\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1997, Paragraph 23.