Status:	This is the	original	version	(as it was	originally made). This	
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### STATUTORY INSTRUMENTS

# 1992 No. 569

The Income Tax (Dividend Manufacturing) Regulations 1992

## PART IV

## ADMINISTRATIVE ARRANGEMENTS RELATING TO SCHEDULE 23A

### Inclusion of information relating to manufactured payments in corporate returns

**17.** In a return under Schedule 13 to the Taxes Act, a company shall show unapproved manufactured payments and the tax in respect of those payments separately from approved manufactured payments.