
STATUTORY INSTRUMENTS

1992 No. 569

The Income Tax (Dividend Manufacturing) Regulations 1992

PART II

**PRESCRIPTION OF MATTERS FOR THE PURPOSES OF THE
DEFINITION OF “UNAPPROVED MANUFACTURED PAYMENT”**

Prescribed persons for the purposes of sub-paragraph (ii)

- 6.** For the purposes of sub-paragraph (ii) this regulation prescribes—
 - (a) a member who buys and sells options to buy or sell quoted United Kingdom equities as a class or description of member; and
 - (b) LIFFE (A & M) as a recognised investment exchange.