
STATUTORY INSTRUMENTS

1993 No. 2004

INCOME TAX

**The Income Tax (Manufactured
Overseas Dividends) Regulations 1993**

<i>Made</i>	- - - -	<i>9th August 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th August 1993</i>
<i>Coming into force</i>	- -	<i>1st October 1993</i>

The Treasury, in exercise of the powers conferred on them by paragraphs 1(1)(1), 4(6) to (8) and 8 of Schedule 23A to the Income and Corporation Taxes Act 1988(2), hereby make the following Regulations:—

(1) See the definitions of “dividend manufacturing regulations” and “prescribed”.
(2) 1988 c. 1. Schedule 23A was inserted by section 58(2) of, and paragraph 1 of Schedule 13 to, the Finance Act 1991 (c. 31), and was brought into effect, so far as it relates to manufactured dividends on United Kingdom equities, on 26th February 1992 by S.I. 1992/173 (C.3); so far as it relates to manufactured interest on United Kingdom securities, on 30th June 1992 by S.I. 1992/1346 (C.44); and so far as it relates to manufactured overseas dividends on overseas securities, on 21st April 1993 by S.I. 1993/933 (C.17).

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Income Tax (Manufactured Overseas Dividends) Regulations 1993. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 2(1) words inserted by [S.I. 2010/925 reg. 3](#)
- reg. 2(1) words inserted by [S.I. 2011/1787 reg. 3\(2\)](#)
- reg. 2(1) words substituted by [S.I. 2011/1787 reg. 3\(3\)](#)
- reg. 3(5)(6) added by [S.I. 2007/2487 reg. 3\(3\)](#)
- reg. 4(2)(c) and word inserted by [S.I. 2011/1787 reg. 4\(b\)](#)
- reg. 5(1A) words inserted by [S.I. 2004/2310 Sch. para. 73\(3\)](#)
- reg. 5(2)(b)(iv) and word inserted by [S.I. 2011/1787 reg. 5\(b\)](#)
- reg. 5A inserted by [S.I. 2007/2487 reg. 4](#)
- reg. 5A(1)(b) word substituted by [S.I. 2011/1787 reg. 6\(2\)](#)
- reg. 5A(5) words inserted by [S.I. 2011/2503 reg. 4\(2\)](#)
- reg. 5A(5A) inserted by [S.I. 2011/1787 reg. 6\(3\)](#)
- reg. 5A(6) words inserted by [S.I. 2011/2503 reg. 4\(3\)](#)
- reg. 5B inserted by [S.I. 2011/2503 reg. 5](#)
- reg. 5B(6) words inserted by [S.I. 2013/504 reg. 31\(2\)\(a\)](#)
- reg. 5B(6) words inserted by [S.I. 2013/504 reg. 31\(2\)\(c\)](#)
- reg. 5B(6) words omitted by [S.I. 2019/662 reg. 23\(a\)](#)
- reg. 5B(6) words omitted by [S.I. 2019/662 reg. 23\(b\)](#)
- reg. 5B(6) words substituted by [S.I. 2013/504 reg. 31\(2\)\(b\)](#)
- reg. 5B(6) words substituted by [S.I. 2017/701 Sch. 5 para. 1](#)
- reg. 6(4A) inserted by [S.I. 2003/3143 reg. 5\(2\)](#)
- reg. 6A(6) words omitted by [S.I. 2010/925 reg. 4](#)
- reg. 7(2)(ca) inserted by [S.I. 2011/1787 reg. 7\(b\)](#)
- reg. 7(3A)-(3E) omitted by [S.I. 2009/2811 reg. 2](#)
- reg. 7(3A)-(3E) substituted for reg. 7(3A) by [S.I. 2007/2487 reg. 5](#)
- reg. 7(4A) inserted by [S.I. 2003/3143 reg. 5\(3\)](#)
- reg. 9(1A)(a) words inserted by [S.I. 2011/1787 reg. 8\(a\)](#)
- reg. 9(1A)(b) words inserted by [S.I. 2011/1787 reg. 8\(b\)](#)
- reg. 9(2A) words substituted by [S.I. 2007/2487 reg. 7](#)
- reg. 9(4B) substituted by [S.I. 2010/925 reg. 5\(3\)](#)
- reg. 9(4B) words substituted by [S.I. 2007/2487 reg. 6](#)
- reg 9A am by [S.I. 2003/2582 regs 210](#)
- reg. 9A(1) words inserted by [S.I. 2011/1787 reg. 9](#)
- reg. 9A(2C) inserted by [S.I. 2010/925 reg. 7](#)
- reg. 9ZA inserted by [S.I. 2010/925 reg. 6](#)
- reg. 10(1A) inserted by [S.I. 2011/1787 reg. 10](#)
- reg. 14(3A) inserted by [S.I. 2003/3143 reg. 5\(4\)](#)