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STATUTORY INSTRUMENTS

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**1994 No. 1418**

**INCOME TAX**

The Double Taxation Relief (Taxes on Income) (United States of America Dividends) (Amendment) Regulations 1994

*Made - - - - - 25th May 1994*

*Coming into force 16th June 1994*

THE DOUBLE TAXATION RELIEF (TAXES  
ON INCOME) (UNITED STATES OF AMERICA  
DIVIDENDS) (AMENDMENT) REGULATIONS 1994

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. Regulation 3 shall be omitted.
5. (1) In regulation 4(1)— (a) for the words “paying agent”...  
Signature  
Explanatory Note