
STATUTORY INSTRUMENTS

1994 No. 1418

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

Amendments to the principal Regulations

- 5.—(1) In regulation 4(1)(1)—
- (a) for the words “paying agent” there shall be substituted the words “chargeable person”;
 - (b) the words “, out of the money in his hands,” shall be omitted.
- (2) In regulation 4(2)(2)—
- (a) for the words “paying agent” there shall be substituted the words “chargeable person”;
 - (b) in paragraph (i) of sub-paragraph (b) the words “entrusted to him for payment” shall be omitted;
 - (c) in paragraphs (ii) and (iii) of sub-paragraph (b) for the words “entrusted to him for payment” in each place where they occur there shall be substituted the word “paid”.
- (3) Regulation 4(3) shall be omitted.