

---

STATUTORY INSTRUMENTS

---

**1995 No. 1324**

**INCOME TAX**

**The Income Tax (Manufactured Overseas  
Dividends) (Amendment) Regulations 1995**

<i>Made</i>	- - - -	<i>16th May 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>17th May 1995</i>
<i>Coming into force</i>		<i>7th June 1995</i>

**THE INCOME TAX (MANUFACTURED OVERSEAS  
DIVIDENDS) (AMENDMENT) REGULATIONS 1995**

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. After regulation 2 there shall be inserted the following regulation—...
5. In regulation 9— (a) after sub-paragraph (a) of paragraph (2)...
6. In regulation 10(1)(a)— (a) in paragraph (i) for the words...  
Signature  
Explanatory Note