

---

STATUTORY INSTRUMENTS

---

**1995 No. 2052**

**INCOME TAX**

**The Income Tax (Manufactured Dividends) (TradePoint) Regulations 1995**

<i>Made</i>	- - - -	<i>1st August 1995</i>
<i>Laid before the House of Commons</i>	- -	<i>4th August 1995</i>
<i>Coming into force</i>		<i>25th August 1995</i>

**THE INCOME TAX (MANUFACTURED DIVIDENDS) (TRADEPOINT) REGULATIONS 1995**

PART I

INTRODUCTORY

1. Citation and commencement
2. Interpretation

PART II

PREScription OF MATTERS FOR THE PURPOSES OF THE DEFINITION OF "UNAPPROVED MANUFACTURED PAYMENT"

3. Interpretation of Part II
4. Prescribed persons and circumstances for the purposes of sub-paragraph (ii)
5. Prescribed recognised clearing house and circumstances for the purposes of sub-paragraph (iii)

PART III

MODIFICATIONS OF SECTION 737

6. Interpretation of Part III
7. Prescribed persons for the purposes of subsection (7A)
8. Modification of subsection (1)
9. Modification of subsection (5A)
10. Modification of provisions of the Tax Acts where regulation 8 applies

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

## PART IV

### ADMINISTRATIVE ARRANGEMENTS RELATING TO SECTION 737

11. Interpretation of Part IV
  12. Accounting for tax by dividend manufacturers
  13. Modifications of section 21 of the Management Act
- Signature  
Explanatory Note