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*Status: This is the original version (as it was originally made).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

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STATUTORY INSTRUMENTS

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**1995 No. 2052**

The Income Tax (Manufactured  
Dividends) (Trade-point) Regulations 1995

1st August 1995

*David Willetts*  
*Bowen Wells*  
Two of the Lords Commissioners of Her  
Majesty's Treasury