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STATUTORY INSTRUMENTS

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**1996 No. 1229**

**The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 1996**

**Amendments to the principal Regulations**

7. In regulation 12—

(a) in paragraph (1)—

- (i) in sub-paragraph (a) for “(a), (b), (c), or (d)” there shall be substituted “(b) or (c)”;
- (ii) in sub-paragraph (b) for the words from “subsection (2)” to “17(1)” there shall be substituted “Chapter VIIA of Part IV”;
- (iii) sub-paragraph (c) and the word “and” immediately preceding it shall be omitted;

(b) in paragraph (2)—

- (i) in sub-paragraph (a) for the words from “subsection (2)” to “may be” there shall be substituted “Chapter VIIA of Part IV of the Taxes Act”;
- (ii) for sub-paragraph (b) there shall be substituted the following sub-paragraph—

“(b) the provisions of that Chapter relating to collecting agents shall apply in relation to amounts falling to be deducted under sub-paragraph (a) as if references in that Chapter to relevant dividends, or the proceeds of sale or other realisation of coupons for relevant dividends, included references to manufactured overseas dividends to which this regulation applies or, as the case may be, the proceeds of sale or other realisation of manufactured overseas dividends to which this regulation applies.”