
STATUTORY INSTRUMENTS

1996 No. 1229

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

Amendments to the principal Regulations

8. In regulation 13—

(a) in paragraph (1)(a) for the words from “subsection (2)” to “17(1)” there shall be substituted “Chapter VIIA of Part IV”;

(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) subject to paragraph (3), 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 the modifications to that Chapter specified in regulation 12(2)(b) also had effect in relation to manufactured overseas dividends to which this regulation applies.”