
STATUTORY INSTRUMENTS

1997 No. 988

INCOME TAX

The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 1997

<i>Made</i>	- - - -	<i>20th March 1997</i>
<i>Laid before the House of Commons</i>	- -	<i>20th March 1997</i>
<i>Coming into force</i>		<i>1st July 1997</i>

THE INCOME TAX (MANUFACTURED OVERSEAS DIVIDENDS) (AMENDMENT) REGULATIONS 1997

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. In regulation 4 for paragraph (2) there shall be substituted—...
5. In regulation 7(3A) after the words “paragraph 4(3) of that...”
6. In regulation 9 for paragraph (4A) there shall be substituted—...
7. After regulation 9 there shall be inserted the following regulation—...
8. In regulation 10(1)(a)(iii) for “9(3)” there shall be substituted “9(1A)”....
9. (1) In regulation 11(2) for “90” there shall be substituted...

Signature

Explanatory Note