
STATUTORY INSTRUMENTS

1997 No. 988

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

Interpretation

2. In these Regulations “the principal Regulations” means the Income Tax (Manufactured Overseas Dividends) Regulations 1993⁽¹⁾, and “regulation” means a regulation of the principal Regulations.

⁽¹⁾ S.I.1993/2004, amended by S.I. 1995/1324, 1996/1229 and 2643, and 1997/987.