
STATUTORY INSTRUMENTS

1997 No. 988

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

Amendments to the principal Regulations

3. In regulation 2A(1) —
 - (a) in paragraph (1)—
 - (i) in sub-paragraph (b) for the words from “pays” to “being” there shall be substituted the words “draws up accounts for any period (“the accounts period”), means”;
 - (ii) in sub-paragraph (c) for the words from “pays” to the end there shall be substituted the words “does not draw up accounts, means a year of assessment”;
 - (b) paragraph (3) shall be omitted.