
STATUTORY INSTRUMENTS

1997 No. 988

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

Amendments to the principal Regulations

- 9.—(1) In regulation 11(2) for “90” there shall be substituted “30”.
- (2) Paragraph (1) has effect in relation to chargeable periods ending on or after 1st July 1997.