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STATUTORY INSTRUMENTS

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**1997 No. 993**

**INCOME TAX**

**The Manufactured Dividends (Tax) 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 MANUFACTURED DIVIDENDS (TAX) REGULATIONS 1997**

1. Citation and commencement
  2. Interpretation
  3. Chargeable period
  4. Accountability for tax
  5. Liability for tax where the manufacturer receives the dividend of which the manufactured dividend is representative
  6. Accounting for tax by recipients that are United Kingdom resident companies
  7. Accounting for tax by persons other than United Kingdom resident companies
  8. Returns by persons other than United Kingdom resident companies
  9. Set off of tax by companies not resident in the United Kingdom
- Signature  
Explanatory Note