

**2000 No. 3330**

**INCOME TAX**

**The Double Taxation Relief (Taxes on Income)  
(Dividends, etc.) (Revocations) Regulations 2000**

*Made - - - - 19th December 2000*

*Coming into force 27th December 2000*

The Commissioners of Inland Revenue, in exercise of the powers conferred on them by section 791 of the Income and Corporation Taxes Act 1988(a), hereby make the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Double Taxation Relief (Taxes on Income) (Dividends, etc.) (Revocations) Regulations 2000 and shall come into force on 27th December 2000.

**Revocations**

2.—(1) The Regulations specified in Part I of the Schedule to these Regulations are hereby revoked in relation to any United States dividend received by a person in the United Kingdom on or after 1st January 2001.

(2) The Regulations specified in Part II of the Schedule to these Regulations are hereby revoked in relation to any dividend to which any of those Regulations would, but for the revocation, have applied that is paid on or after 1st April 2001 and received by a person in the United Kingdom.

19th December 2000

*Tim Flesher*  
*Dave Hartnett*  
Two of the Commissioners of Inland Revenue

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(a) 1988 c. 1.

SCHEDULE

Regulation 2

PART I

REVOCATIONS

<i>Regulations</i>	<i>References</i>
The Double Taxation Relief (Taxes on Income) (USA) Regulations 1946	S.R. & O. 1946/1331
The Double Taxation Relief (Taxes on Income) (USA) (No. 2) Regulations 1955	S.I. 1955/499
The Double Taxation Relief (Taxes on Income) (USA) (No. 3) Regulations 1961	S.I. 1961/985
The Double Taxation Relief (Taxes on Income) (United States of America Dividends) Regulations 1980	S.I. 1980/779
The Double Taxation Relief (Taxes on Income) (United States of America Dividends) (Amendment) Regulations 1994	S.I. 1994/1418
The Double Taxation Relief (Taxes on Income) (United States of America Dividends) (Amendment) Regulations 1996	S.I. 1996/1781

PART II

REVOCATIONS

<i>Regulations</i>	<i>References</i>
The Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) Regulations 1980	S.I. 1980/780
The Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) (Amendment) Regulations 1987	S.I. 1987/2071
The Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) (Amendment) Regulations 1996	S.I. 1996/1782
The Double Taxation Relief (Taxes on Income) (Netherlands Dividends) Regulations 1967	S.I. 1967/1063
The Double Taxation Relief (Taxes on Income) (Swedish Dividends) Regulations 1961	S.I. 1961/619

## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations revoke certain Regulations under which additional foreign tax on foreign dividends received in the United Kingdom on behalf of persons not resident in the United Kingdom is withheld or deducted by collecting agents or by the Inland Revenue.

Following a change in the United States withholding tax system the need for United States tax on United States dividends to be withheld or deducted in the United Kingdom will cease with effect from 31st December 2000. Accordingly the Double Taxation Relief (Taxes on Income) (USA) Regulations 1946 (S.R. & O. 1946/1331) and amending Regulations are revoked in relation to United States dividends received in the United Kingdom on or after 1st January 2001.

The withholding or deduction of foreign tax on dividends received in the United Kingdom is linked to the paying and collecting agents scheme introduced by Chapter VIIA of Part IV of the Income and Corporation Taxes Act 1988 (c. 1) (Chapter VIIA was inserted by paragraph 1 of Schedule 29 to the Finance Act 1996 (c. 8)). That scheme is repealed in relation to dividends paid on or after 1st April 2001 by section 111 of the Finance Act 2000 (c. 17). As a consequence the other Regulations revoked by these Regulations are revoked in relation to dividends received in the United Kingdom that are paid on or after that date. The Regulations are:

- The Double Taxation Relief (Taxes on Income) (Canadian Dividends and Interest) Regulations 1980 (S.I. 1980/780) (and amending Regulations)
- The Double Taxation Relief (Taxes on Income) (Netherlands Dividends) Regulations 1967 (S.I. 1967/1063)
- The Double Taxation Relief (Taxes on Income) (Swedish Dividends) Regulations 1961 (S.I. 1961/619).

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