STATUTORY INSTRUMENTS

2001 No. 1156

INCOME TAX

The Double Taxation Relief (Taxes on Income) (Underlying Tax on Dividends and Dual Resident Companies) Regulations 2001

Made - - - 26th March 2001

Laid before the House of

Commons - - 26th March 2001
Coming into force 31st March 2001

THE DOUBLE TAXATION RELIEF (TAXES ON INCOME) (UNDERLYING TAX ON DIVIDENDS AND DUAL RESIDENT COMPANIES) REGULATIONS 2001

- 1. Citation, commencement and application
- 2. Interpretation
- Additional cases prescribed for the purposes of section 801(2) of the Act Signature Explanatory Note