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STATUTORY INSTRUMENTS

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**2001 No. 403**

**The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 2001**

**Amendment to the Income Tax (Manufactured Overseas Dividends) 1993**

**2.—(1)** Amend regulation 2(1) of the Income Tax (Manufactured Overseas Dividends) Regulations 1993<sup>(1)</sup> as follows.

(2) For the definition of “collecting agent”<sup>(2)</sup> substitute the following definition—

““collecting agent” means a person who, in the course of carrying on a trade in the United Kingdom, collects or secures payment of overseas dividends for another person or acts as custodian of any overseas securities;”.

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(1) S.I.1993/2004. A relevant amending instrument is S.I. 1996/2643.

(2) Inserted by regulation 3(2)(b) of S.I. 1996/2643.