
STATUTORY INSTRUMENTS

2003 No. 3143

INCOME TAX

The Income and Corporation Taxes (Electronic Certificates of Deduction of Tax and Tax Credit) Regulations 2003

Made - - - - 4th December 2003
Laid before the House of
Commons - - 5th December 2003
Coming into force 1st January 2004

THE INCOME AND CORPORATION TAXES
(ELECTRONIC CERTIFICATES OF DEDUCTION
OF TAX AND TAX CREDIT) REGULATIONS 2003

1. Citation, commencement and interpretation
 2. Delivering information electronically about distributions, dividends, interest payments and associated tax credits
 3. Delivering information electronically about deduction of tax
 4. Sending information electronically about manufactured dividends
 5. Amendments of the Income Tax (Manufactured Overseas Dividends) Regulations 1993
- Signature
Explanatory Note