
STATUTORY INSTRUMENTS

2003 No. 3143

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

Amendments of the Income Tax (Manufactured Overseas Dividends) Regulations 1993

5.—(1) The Income Tax (Manufactured Overseas Dividends) Regulations 1993 are amended as follows.

(2) In regulation 6 (retention and records of notices given under regulations 4 and 5) after paragraph (4) insert—

“(4A) In the case of a record retained under paragraph (2)(b) or (3)(b) which is in electronic form the person retaining it shall afford an officer of the Board such assistance and facilities as the officer may reasonably require in order to read the record.”.

(3) In regulation 7 (disapplication of paragraph 4(3) of Schedule 23A to the Taxes Act)(1), after paragraph (4) insert—

“(4A) In the case of a record retained under paragraph (4) which is in electronic form the person retaining it shall afford an officer of the Board such assistance and facilities as the officer may reasonably require in order to read the record.”.

(4) In regulation 14 (records to be maintained in respect of certain manufactured overseas dividends without deduction of tax) after paragraph (3)(2) insert—

“(3A) In the case of evidence or a record retained under paragraph (3) which is in electronic form the person retaining it shall afford an officer of the Board such assistance and facilities as the officer may reasonably require in order to read the record or certificate.”.

(1) Regulation 7 has been amended by regulation 8 of S.I.1996/2643 and regulation 5 of S.I. 1997/988.

(2) Regulation 14 has been amended: the relevant amendment is that made by regulation 12 of S.I. 2003/2582.