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## SCHEDULE

### EXPENSES OF COMPANIES WITH INVESTMENT BUSINESS AND INSURANCE COMPANIES

#### *Amendments to secondary legislation*

#### **The Income Tax (Manufactured Overseas Dividends) Regulations 1993**

**73.**—(1) The Income Tax (Manufactured Overseas Dividends) Regulations 1993<sup>(1)</sup> are amended as follows.

(2) Regulation 4(1)(c) is revoked.

(3) In regulation 5(1A) after “person” insert “who is not within the charge to corporation tax and”.

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(1) S.I.1993/2004. There are amendments to regulation 4 which are not relevant for present purposes. Regulation 5 was amended by regulation 6 of S.I. 2003/2582.