
STATUTORY INSTRUMENTS

2007 No. 2487

The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 2007

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

7. In regulation 9A(1) (offsetting of tax by overseas dividend manufacturers who are not United Kingdom intermediaries), in paragraph (2A), for “regulation 5” substitute “regulation 3(6), 5 or 5A”.