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".

(1) Regulation 9A was inserted by S.I. 1997/988, and paragraph (2A) of regulation 9A was inserted by S.I. 2003/2582.