
STATUTORY INSTRUMENTS

2011 No. 1787

The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 2011

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 2011 and come into force on 11th August 2011.

(2) These Regulations have effect in relation to manufactured overseas dividends paid or treated as paid on or after that day.