
STATUTORY INSTRUMENTS

2011 No. 1787

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

Amendment of regulation 5A (chains of payments where last payment made to, or for the benefit of, registered pension scheme or is linked solely to pension business)

6.—(1) Amend regulation 5A (chains of payments where last payment made to, or for the benefit of, registered pension scheme or is linked solely to pension business)⁽¹⁾ as follows.

(2) In paragraph (1)(b) for “D” substitute “E”.

(3) After paragraph (5) insert—

“(5A) Condition E is that none of the payments are foreign permanent establishment payments.”.

⁽¹⁾ Regulation 5A was inserted by [S.I. 2007/2487](#).