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STATUTORY INSTRUMENTS

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**2011 No. 1787**

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

**Amendment of regulation 7 (disapplication of paragraph 4(3) of Schedule 23A)**

7. In regulation 7 (disapplication of paragraph 4(3) of Schedule 23A), in paragraph (2)—
- (a) in sub-paragraph (c) after “the United Kingdom” insert “and receipt of the manufactured overseas dividend by the person beneficially entitled to it would be otherwise than in the course of a trade carried on through a branch or agency in the United Kingdom”, and
  - (b) after sub-paragraph (c) insert—
    - “(ca) is an approved United Kingdom collecting agent and receipt of the manufactured overseas dividend by the person beneficially entitled to it would be a foreign permanent establishment receipt, or”.