
STATUTORY INSTRUMENTS

2011 No. 1787

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

Amendment of regulation 9 (offsetting of tax by overseas dividend manufacturers)

- 8.** In regulation 9 (offsetting of tax by overseas dividend manufacturers), in paragraph (1A)(**1**)—
- (a) in sub-paragraph (a) at the end insert “otherwise than as foreign permanent establishment receipts”, and
 - (b) in sub-paragraph (b) at the end insert “otherwise than as foreign permanent establishment receipts”.