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DRAFT STATUTORY INSTRUMENTS

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**2019 No.**

The Investment Exchanges, Clearing  
Houses and Central Securities Depositories  
(Amendment) (EU Exit) Regulations 2019

PART 5

Consequential amendments

**Income Tax (Manufactured Overseas Dividends) Regulations 1993**

**23.** In regulation 5B of the Income Tax (Manufactured Overseas Dividends) Regulations 1993<sup>(1)</sup> (chains of payments involving central counterparties), in paragraph (6)—

- (a) in the definition of “central counterparty”, omit “, EEA central counterparty”;
- (b) omit the definition of “EEA central counterparty”.

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<sup>(1)</sup> [S.I. 1993/2004](#). The definition of “central counterparty” in regulation 5B(6) was amended, and the definition of “EEA central counterparty” was inserted, by [S.I. 2013/504](#).