
STATUTORY INSTRUMENTS

1993 No. 2004

INCOME TAX

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

<i>Made</i>	- - - -	<i>9th August 1993</i>
<i>Laid before the House of Commons</i>	- -	<i>9th August 1993</i>
<i>Coming into force</i>		<i>1st October 1993</i>

**THE INCOME TAX (MANUFACTURED
OVERSEAS DIVIDENDS) REGULATIONS 1993**

1. Citation and commencement
2. Interpretation
3. Prescribed rates of relevant withholding tax
4. Tax treatment of approved manufactured overseas dividends paid to approved United Kingdom intermediaries or approved United Kingdom collecting agents
5. Tax treatment of approved manufactured overseas dividends paid to persons resident outside the United Kingdom
6. Retention and record of notices given under regulations 4 and 5
7. Disapplication of paragraph 4(3) of Schedule 23A
8. Tax treatment of manufactured overseas dividends to which regulations 4, 5 and 7 apply – further provision
9. Offsetting of tax by overseas dividend manufacturers
10. Matching of dividends and manufactured overseas dividends
11. Accounting for tax payable under paragraph 4(2) and (3) of Schedule 23A and these Regulations
12. Tax treatment of manufactured overseas dividends representative of foreign dividends
13. Further provision relating to manufactured overseas dividends representative of foreign dividends
14. Records to be kept in respect of certain manufactured overseas dividends paid without deduction of tax
15. Issue of vouchers in respect of manufactured overseas dividends paid under deduction of tax

Status: This is the original version (as it was originally made).

16. Modifications of section 21 of the Management Act in relation to approved United Kingdom intermediaries and approved United Kingdom collecting agents
Signature
Explanatory Note