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STATUTORY INSTRUMENTS

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**1996 No. 1229**

**INCOME TAX**

**The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 1996**

<i>Made</i>	- - - -	<i>7th May 1996</i>
<i>Laid before the House of Commons</i>	- -	<i>7th May 1996</i>
<i>Coming into force</i>		<i>28th May 1996</i>

**THE INCOME TAX (MANUFACTURED OVERSEAS DIVIDENDS) (AMENDMENT) REGULATIONS 1996**

1. Citation and commencement
2. Interpretation
3. Amendments to the principal Regulations
4. In regulations 4, 5 and 7— (a) for the words...
5. Regulation 9(2)(c) and the word “and” immediately following it shall...
6. In regulation 11— (a) in paragraphs (1)(d) and (2)(a)(i) and...
7. In regulation 12— (a) in paragraph (1)—
8. In regulation 13— (a) in paragraph (1)(a) for the words...
9. For regulation 16 there shall be substituted the following regulation—...  
Signature  
Explanatory Note