STATUTORY INSTRUMENTS

1996 No. 2643

INCOME TAX

The Income Tax (Manufactured Overseas Dividends) (Amendment No. 2) Regulations 1996

Made - - - 16th October 1996

Laid before the House of

Commons - - 16th October 1996

Coming into force 6th November 1996

THE INCOME TAX (MANUFACTURED OVERSEAS DIVIDENDS) (AMENDMENT NO. 2) REGULATIONS 1996

- 1. Citation and commencement
- 2. Interpretation
- 3. Amendments to the principal Regulations
- 4. After regulation 2A there shall be inserted the following regulation—...
- 5. In regulation 4(4) after sub-paragraph (a) there shall be inserted...
- 6. In regulation 5(2)(b)(ii)— (a) after the word "has" there shall...
- 7. After regulation 6 there shall be inserted the following regulation—...
- 8. In regulation 7— (a) In paragraph (2) after sub-paragraph (d)...
- 9. After regulation 7 there shall be inserted the following regulation—...
- 10. In regulation 9— (a) for paragraph (1) there shall be...
- 11. In regulation 10— (a) in paragraph (1)(a)(iii) for the words...
- 12. In regulation 12—(a) for paragraph (1) there shall be...
- 13. Regulation 13 shall be omitted.
- 14. In regulation 15— (a) in paragraph (1) the words from... Signature

Explanatory Note