
STATUTORY INSTRUMENTS

2007 No. 2487

**INCOME TAX
CORPORATION TAX**

**The Income Tax (Manufactured Overseas
Dividends) (Amendment) Regulations 2007**

<i>Made</i>	- - - -	<i>30th August 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>31st August 2007</i>
<i>Coming into force</i>		<i>1st October 2007</i>

**THE INCOME TAX (MANUFACTURED OVERSEAS
DIVIDENDS) (AMENDMENT) REGULATIONS 2007**

1. Citation, commencement and effect
 2. Amendment of the Income Tax (Manufactured Overseas Dividends) Regulations 1993
 3. (1) Amend regulation 3 (prescribed rates of relevant withholding tax)...
 4. After regulation 5 insert— Chains of payments where last payment...
 5. In regulation 7 (disapplication of paragraph 4(3) of Schedule 23A)...
 6. In regulation 9 (offsetting of tax by overseas dividend manufacturers),...
 7. In regulation 9A (offsetting of tax by overseas dividend manufacturers)...
 8. In regulation 10 (matching of dividends and manufactured overseas dividends),...
- Signature
Explanatory Note