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STATUTORY INSTRUMENTS

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**2011 No. 2503**

**INCOME TAX**

**CORPORATION TAX**

The Income Tax (Manufactured Overseas Dividends) (Amendment No. 2) Regulations 2011

<i>Made</i>	- - - -	<i>19th October 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>20th October 2011</i>
<i>Coming into force</i>		<i>10th November 2011</i>

THE INCOME TAX (MANUFACTURED OVERSEAS DIVIDENDS) (AMENDMENT NO. 2) REGULATIONS 2011

1. Citation, commencement and effect
  2. Amendments to the Income Tax (Manufactured Overseas Dividends) Regulations 1993
  3. Amendment of regulation 5 (tax treatment of approved manufactured overseas dividends paid to persons resident outside the United Kingdom)
  4. Amendment of regulation 5A (chains of payments where last payment made to, or for the benefit of, registered pension scheme or is linked solely to pension business)
  5. Insertion of new regulation 5B
  6. Amendment of regulation 6 (retention and record of notices given under regulations 4 and 5)
  7. Amendment of regulation 10 (matching of dividends and manufactured overseas dividends)
  8. Amendment of regulation 15 (issue of vouchers in respect of manufactured overseas dividends paid under deduction of tax)
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Explanatory Note