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*Status:* Point in time view as at 19/03/1997. This version of this provision has been superseded.

*Changes to legislation:* Finance Act 1994, Paragraph 13 is up to date with all changes known to be in force on or before 02 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 16

#### FOREIGN INCOME DIVIDENDS

##### PART IV

##### OTHER PROVISIONS

##### *Group income*

- 13 In section 247 of the Taxes Act 1988 (dividends etc. paid by one member of a group to another) the following subsection shall be inserted after subsection (5)—
- “(5A) Subsections (1) to (3) above shall not apply to foreign income dividends; and “foreign income dividends” shall be construed in accordance with Chapter VA of Part VI.”

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