



Corporation Tax Act 2010

2010 CHAPTER 4

^{F1}PART 17

MANUFACTURED PAYMENTS AND REPOS

CHAPTER 3

MANUFACTURED OVERSEAS DIVIDENDS

Textual Amendments

^{F1} Pt. 17 omitted (1.1.2014) by virtue of [Finance Act 2013 \(c. 29\)](#), [Sch. 29 paras. 43, 52](#)

790 **Meaning of “manufactured overseas dividend”**

.....

791 **Treatment of payer of manufactured overseas dividend**

.....

792 **Company receiving manufactured overseas dividend from UK resident etc**

.....

793 **Section 792: amount treated as withheld**

.....

Changes to legislation: There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 3. (See end of Document for details)

794 Company receiving manufactured overseas dividend from foreign payer

.....

795 Exemption of manufactured overseas dividends

.....

Changes to legislation:

There are currently no known outstanding effects for the Corporation Tax Act 2010, Chapter 3.