



# Corporation Tax Act 2010

## 2010 CHAPTER 4

### PART 17

#### MANUFACTURED PAYMENTS AND REPOS

### CHAPTER 6

#### INTERPRETATION OF PART

#### **813 The gross amount of a manufactured overseas dividend etc**

- (1) This section applies for the purposes of this Part.
- (2) The gross amount of a manufactured overseas dividend is an amount equal to the gross amount of the overseas dividend of which the manufactured overseas dividend is representative.
- (3) The gross amount of an overseas dividend is the sum of—
  - (a) so much of the overseas dividend as remains after the deduction of any overseas tax chargeable on it,
  - (b) the amount of any overseas tax so deducted, and
  - (c) the amount of any overseas tax credit in respect of the overseas dividend.
- (4) For the purposes of this section, a credit is an overseas tax credit if it—
  - (a) is a credit under the law of a territory outside the United Kingdom in respect of overseas tax, and
  - (b) corresponds to a tax credit.