
STATUTORY INSTRUMENTS

1970 No. 326

INCOME TAX
DOUBLE TAXATION RELIEF**The Non-Residents' Transitional Relief from Income Tax on
Dividends (Extension of Period) Order 1970***Laid before the House of Commons in draft**Made* - - - *2nd March 1970**Coming into Operation* *6th April 1970*

Whereas a draft of this Order was laid before the Commons House of Parliament and approved by resolution:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, in exercise of the power conferred on them by section 31(1) of the Finance Act 1966^(a) hereby make the following Order:—

1. This Order may be cited as the Non-Residents' Transitional Relief from Income Tax on Dividends (Extension of Period) Order 1970.

2. The period referred to in section 31(1) of the Finance Act 1966 as extended by the Non-Residents' Transitional Relief from Income Tax on Dividends (Extension of Period) Orders 1968^(b) and 1969^(c) shall be further extended to comprise the year 1970/71 in relation to dividends paid to residents in those of the overseas territories with the Governments of which the Double Taxation Agreements mentioned in Schedule 9 to the said Act are made and in relation to which the said section 31 can still have effect.

Walter Harrison,
Neil McBride,

Two of the Lords Commissioners of
Her Majesty's Treasury.

2nd March 1970.

^(a) 1966 c. 18. ^(b) S.I. 1968/454 (1968 I, p. 1164). ^(c) S.I. 1969/319 (1969 I, p. 825).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order extends by one further year the period during which relief is available under section 31, Finance Act 1966. This section gives relief from United Kingdom income tax on dividends paid by United Kingdom companies to residents of the overseas territories with which the United Kingdom has the Double Taxation Agreements listed in Schedule 9 to the same Act. The relief was originally given for the years 1966/67 and 1967/68, but provision was made for the extension of this period. The relief was extended to cover the years 1968/69 and 1969/70 by the Non-Residents' Transitional Relief from Income Tax on Dividends (Extension of Period) Orders 1968 and 1969.

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