
STATUTORY INSTRUMENTS

1992 No. 569

The Income Tax (Dividend Manufacturing) Regulations 1992

PART IV

ADMINISTRATIVE ARRANGEMENTS RELATING TO SCHEDULE 23A

Information about transactions carried on by qualifying persons

18. The Commissioners of Inland Revenue may exercise the powers conferred by section 21 of the Management Act⁽¹⁾ as respects, and in connection with, any business which is, or has been carried on by a qualifying person, and the provisions of that section shall apply with any necessary modifications.

⁽¹⁾ Section 21 was amended by paragraph 5(a) of Schedule 21 to, and Part IV of Schedule 22 to, the Finance Act 1973 (c. 51) and by paragraph 7(1), (2) and (3) of Schedule 18 to the Finance Act 1986 (c. 41).