

Status: This version of this provision is prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Income Tax (Manufactured Overseas Dividends) Regulations 1993. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

STATUTORY INSTRUMENTS

1993 No. 2004

The Income Tax (Manufactured Overseas Dividends) Regulations 1993

PROSPECTIVE

Tax treatment of manufactured overseas dividends to which regulations 4, 5 and 7 apply – further provision

8. For all purposes of the Tax Acts as they apply in relation to persons resident in the United Kingdom or to persons not so resident but carrying on a business through a branch or agency in the United Kingdom, any manufactured overseas dividend to which regulation 4, 5 or 7 applies shall be treated in relation to the recipient, and all persons claiming title through or under him—

- (a) as if it were an overseas dividend of an amount equal to the amount of the manufactured overseas dividend, or
- (b) where paragraph (3) of regulation 4 applies and the amount of tax required under that paragraph in respect of the manufactured overseas dividend has been accounted for and paid, as if it were an overseas dividend of an amount equal to the gross amount of the manufactured overseas dividend, but paid after the withholding therefrom, on account of overseas tax, of the amount accounted for and paid; and the amount accounted for and paid shall accordingly be treated in relation to the recipient, and all persons claiming title through or under him, as an amount so withheld instead of an amount on account of income tax.

Commencement Information

II Reg. 8 in force at 1.10.1993, see [reg. 1](#)

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Changes and effects yet to be applied to :

- reg 8 am by [S.I. 2003/2582](#) regs 29
- reg. 8 coming into force by [S.I. 1993/2004](#) reg. 1

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 2(1) reg. 2 renumbered as reg. 2(1) by [S.I. 1996/2643](#) reg. 3(1)
- reg. 2(1) words inserted by [S.I. 1996/2643](#) reg. 3(2)(b)
- reg. 2(1) words inserted by [S.I. 2010/925](#) reg. 3
- reg. 2(1) words inserted by [S.I. 2011/1787](#) reg. 3(2)
- reg. 2(1) words omitted by [S.I. 1996/2643](#) reg. 3(2)(a)
- reg. 2(1) words substituted by [S.I. 2001/403](#) reg. 2(2)
- reg. 2(1) words substituted by [S.I. 2011/1787](#) reg. 3(3)
- reg. 2(2) inserted by [S.I. 1996/2643](#) reg. 3(3)
- reg. 2A inserted by [S.I. 1995/1324](#) reg. 4
- reg. 2A(1)(b) words substituted by [S.I. 1997/988](#) reg. 3(a)(i)
- reg. 2A(1)(c) words substituted by [S.I. 1997/988](#) reg. 3(a)(ii)
- reg. 2A(3) omitted by [S.I. 1997/988](#) reg. 3(b)
- reg. 2B inserted by [S.I. 1996/2643](#) reg. 4
- reg. 2B(1) words omitted by [S.I. 1997/987](#) reg. 8(2)
- reg. 3(5)(6) added by [S.I. 2007/2487](#) reg. 3(3)
- reg. 4(2)(c) and word inserted by [S.I. 2011/1787](#) reg. 4(b)
- reg. 4(4)(aa) inserted by [S.I. 1996/2643](#) reg. 5
- reg. 5(1A) words inserted by [S.I. 2004/2310](#) Sch. para. 73(3)
- reg. 5(2)(b)(iv) and word inserted by [S.I. 2011/1787](#) reg. 5(b)
- reg. 5A inserted by [S.I. 2007/2487](#) reg. 4
- reg. 5A(1)(b) word substituted by [S.I. 2011/1787](#) reg. 6(2)
- reg. 5A(5) words inserted by [S.I. 2011/2503](#) reg. 4(2)
- reg. 5A(5A) inserted by [S.I. 2011/1787](#) reg. 6(3)
- reg. 5A(6) words inserted by [S.I. 2011/2503](#) reg. 4(3)
- reg. 5B inserted by [S.I. 2011/2503](#) reg. 5
- reg. 5B(6) words inserted by [S.I. 2013/504](#) reg. 31(2)(a)
- reg. 5B(6) words inserted by [S.I. 2013/504](#) reg. 31(2)(c)
- reg. 5B(6) words omitted by [S.I. 2019/662](#) reg. 23(a)
- reg. 5B(6) words omitted by [S.I. 2019/662](#) reg. 23(b)
- reg. 5B(6) words substituted by [S.I. 2013/504](#) reg. 31(2)(b)
- reg. 5B(6) words substituted by [S.I. 2017/701](#) Sch. 5 para. 1
- reg. 6(4A) inserted by [S.I. 2003/3143](#) reg. 5(2)
- reg. 6A inserted by [S.I. 1996/2643](#) reg. 7
- reg. 6A(6) words omitted by [S.I. 2010/925](#) reg. 4
- reg. 7(2)(e) and word inserted by [S.I. 1996/2643](#) reg. 8(a)
- reg. 7(2)(ca) inserted by [S.I. 2011/1787](#) reg. 7(b)
- reg. 7(3A) inserted by [S.I. 1996/2643](#) reg. 8(b)

- reg. 7(3A)-(3E) omitted by S.I. 2009/2811 reg. 2
- reg. 7(3A)-(3E) substituted for reg. 7(3A) by S.I. 2007/2487 reg. 5
- reg. 7(3A) words inserted by S.I. 1997/988 reg. 5
- reg. 7(4A) inserted by S.I. 2003/3143 reg. 5(3)
- reg. 7A inserted by S.I. 1996/2643 reg. 9
- reg. 7A omitted by S.I. 1997/987 reg. 8(3)
- reg. 9(1)-(1B) substituted for reg. 9(1) by S.I. 1996/2643 reg. 10(a)
- reg. 9(1A)(a) words inserted by S.I. 2011/1787 reg. 8(a)
- reg. 9(1A)(b) words inserted by S.I. 2011/1787 reg. 8(b)
- reg. 9(2)(aa) inserted by S.I. 1995/1324 reg. 5(a)
- reg. 9(2)(aa) omitted by S.I. 1996/2643 reg. 10(b)(i)
- reg. 9(2A) words substituted by S.I. 2007/2487 reg. 7
- reg. 9(4A) inserted by S.I. 1995/1324 reg. 5(b)
- reg. 9(4A)-(4C) substituted for reg. 9(4A) by S.I. 1997/988 reg. 6
- reg. 9(4A) words substituted by S.I. 1996/2643 reg. 10(e)(ii)
- reg. 9(4A)(b) words inserted by S.I. 1996/2643 reg. 10(e)(i)
- reg. 9(4B) substituted by S.I. 2010/925 reg. 5(3)
- reg. 9(4B) words substituted by S.I. 2007/2487 reg. 6
- reg 9A am by S.I. 2003/2582 regs 210
- reg. 9A inserted by S.I. 1997/988 reg. 7
- reg. 9A(1) words inserted by S.I. 2011/1787 reg. 9
- reg. 9A(2C) inserted by S.I. 2010/925 reg. 7
- reg. 9ZA inserted by S.I. 2010/925 reg. 6
- reg. 10(1A) inserted by S.I. 2011/1787 reg. 10
- reg. 12(3) inserted by S.I. 1996/2643 reg. 12(c)
- reg. 12(3) omitted by S.I. 1997/2706 reg. 2(b)
- reg. 14(3A) inserted by S.I. 2003/3143 reg. 5(4)