

---

*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

9th August 1993

*Tim Kirkhope*  
*Tim Wood*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

**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.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- reg. 1 coming into force by S.I. 1993/2004 reg. 1
- reg 2 defn(s) am by S.I. 2003/2582 regs 23(1)3(2)(a)
- reg 2 am by S.I. 2003/2582 regs 23(1)(3)
- reg. 2 coming into force by S.I. 1993/2004 reg. 1
- reg 2 defn(s) rev by S.I. 2003/2582 regs 23(1)3(2)(b)
- reg 2 defn(s) subst by S.I. 2003/2582 regs 23(1)3(2)(c)
- reg. 2 words inserted by S.I. 1996/1229 reg. 3(b)(i)
- reg. 2 words omitted by S.I. 1996/1229 reg. 3(a)
- reg. 2 words omitted by S.I. 1996/1229 reg. 3(d)
- reg. 2 words substituted by S.I. 1995/1324 reg. 3
- reg. 2 words substituted by S.I. 1996/1229 reg. 3(b)(ii)
- reg. 2 words substituted by S.I. 1996/1229 reg. 3(c)
- reg 3 am by S.I. 2003/2582 regs 24(1)(2)
- reg. 3 coming into force by S.I. 1993/2004 reg. 1
- reg 3 rev in pt by S.I. 2003/2582 regs 24(1)(3)
- reg. 3(1) words substituted by S.I. 2007/2487 reg. 3(2)
- reg 4 am by S.I. 2003/2582 regs 25
- reg. 4 coming into force by S.I. 1993/2004 reg. 1
- reg. 4 words substituted by S.I. 1996/1229 reg. 4(a)
- reg. 4 words substituted by S.I. 1996/1229 reg. 4(b)
- reg. 4(1)(c) revoked by S.I. 2004/2310 Sch. para. 73(2)
- reg. 4(2) substituted by S.I. 1997/988 reg. 4
- reg. 4(2)(a) word omitted by S.I. 2011/1787 reg. 4(a)
- reg 5 am by S.I. 2003/2582 regs 26
- reg. 5 coming into force by S.I. 1993/2004 reg. 1
- reg. 5 words substituted by S.I. 1996/1229 reg. 4(a)
- reg. 5 words substituted by S.I. 1996/1229 reg. 4(b)
- reg. 5(2)(b)(iii) words inserted by S.I. 2011/2503 reg. 3
- reg. 5(2)(b)(ii) word inserted by S.I. 1996/2643 reg. 6(a)
- reg. 5(2)(b)(ii) word omitted by S.I. 2011/1787 reg. 5(a)
- reg. 5(2)(b)(ii) words inserted by S.I. 1996/2643 reg. 6(b)
- reg 6 am by S.I. 2003/2582 regs 27
- reg. 6 coming into force by S.I. 1993/2004 reg. 1
- reg. 6 heading words substituted by S.I. 2011/2503 reg. 6(2)
- reg. 6(1) words substituted by S.I. 2011/2503 reg. 6(3)
- reg 7 am by S.I. 2003/2582 regs 28(a)
- reg. 7 coming into force by S.I. 1993/2004 reg. 1
- reg 7 rev in pt by S.I. 2003/2582 regs 28(b)
- reg. 7 words substituted by S.I. 1996/1229 reg. 4(a)
- reg. 7 words substituted by S.I. 1996/1229 reg. 4(b)
- reg. 7(2)(c) words inserted by S.I. 2011/1787 reg. 7(a)
- reg 8 am by S.I. 2003/2582 regs 29
- reg. 8 coming into force by S.I. 1993/2004 reg. 1
- reg. 9 coming into force by S.I. 1993/2004 reg. 1
- reg. 9(1) words inserted by S.I. 2010/925 reg. 5(2)
- reg. 9(2)(b) words substituted by S.I. 1996/2643 reg. 10(b)(ii)
- reg. 9(2)(c) and word omitted by S.I. 1996/1229 reg. 5
- reg. 9(3) words inserted by S.I. 1996/2643 reg. 10(c)(i)
- reg. 9(3) words substituted by S.I. 1996/2643 reg. 10(c)(ii)
- reg. 9(4)(a) words inserted by S.I. 1996/2643 reg. 10(d)

- reg. 9(4)(b) words inserted by S.I. 1996/2643 reg. 10(d)
- reg. 9(5) words substituted by S.I. 1996/2643 reg. 10(f)(i)
- reg. 9(5) words substituted by S.I. 1996/2643 reg. 10(f)(ii)
- reg. 9(6) words substituted by S.I. 1996/2643 reg. 10(f)(i)
- reg. 9(6) words substituted by S.I. 1996/2643 reg. 10(f)(ii)
- reg. 9(7)(a) words inserted by S.I. 1996/2643 reg. 10(g)
- reg. 9(8) words substituted by S.I. 1996/2643 reg. 10(h)
- reg 10 am by S.I. 2003/2582 regs 211
- reg. 10 coming into force by S.I. 1993/2004 reg. 1
- reg. 10(1)(a)(i) words substituted by S.I. 1995/1324 reg. 6(a)
- reg. 10(1)(a)(iii) word substituted by S.I. 1997/988 reg. 8
- reg. 10(1)(a)(iii) words substituted by S.I. 1995/1324 reg. 6(b)
- reg. 10(1)(a)(iii) words substituted by S.I. 1996/2643 reg. 11(a)
- reg. 10(1)(b) words substituted by S.I. 2007/2487 reg. 8
- reg. 10(2)-(4) omitted by S.I. 2011/2503 reg. 7
- reg. 10(2)(3) substituted by S.I. 1996/2643 reg. 11(b)
- reg. 10(4)(a) words inserted by S.I. 1996/2643 reg. 11(c)
- reg. 11 coming into force by S.I. 1993/2004 reg. 1
- reg. 11(1)(d) word omitted by S.I. 1996/1229 reg. 6(a)
- reg. 11(2) word substituted by S.I. 1997/988 reg. 9(1)
- reg. 11(2)(a)(i) word omitted by S.I. 1996/1229 reg. 6(a)
- reg. 11(2)(a)(ii) omitted by S.I. 1996/1229 reg. 6(b)
- reg. 11(2)(c) word omitted by S.I. 1996/1229 reg. 6(a)
- reg. 12 coming into force by S.I. 1993/2004 reg. 1
- reg. 12(1) substituted by S.I. 1996/2643 reg. 12(a)
- reg. 12(1)(a) words substituted by S.I. 1996/1229 reg. 7(a)(i)
- reg. 12(1)(b) words substituted by S.I. 1996/1229 reg. 7(a)(ii)
- reg. 12(1)(c) and word omitted by S.I. 1996/1229 reg. 7(a)(iii)
- reg. 12(2)(a) words inserted by S.I. 1996/2643 reg. 12(b)(i)
- reg. 12(2)(a) words omitted by S.I. 1996/2643 reg. 12(b)(ii)
- reg. 12(2)(a) words omitted by S.I. 1997/2706 reg. 2(a)
- reg. 12(2)(a) words substituted by S.I. 1996/1229 reg. 7(b)(i)
- reg. 12(2)(b) substituted by S.I. 1996/1229 reg. 7(b)(ii)
- reg. 13 coming into force by S.I. 1993/2004 reg. 1
- reg. 13 omitted by S.I. 1996/2643 reg. 13
- reg. 13(1)(a) words substituted by S.I. 1996/1229 reg. 8(a)
- reg. 13(2)(a) words substituted by S.I. 1996/1229 reg. 8(b)(i)
- reg. 13(2)(b) substituted by S.I. 1996/1229 reg. 8(b)(ii)
- reg 14 am by S.I. 2003/2582 regs 212
- reg. 14 coming into force by S.I. 1993/2004 reg. 1
- reg. 15 coming into force by S.I. 1993/2004 reg. 1
- reg. 15(1) words omitted by S.I. 1996/2643 reg. 14(a)
- reg. 15(1) words substituted by S.I. 2011/2503 reg. 8(2)
- reg. 15(2) omitted by S.I. 2011/2503 reg. 8(3)
- reg. 15(2) words omitted by S.I. 1996/2643 reg. 14(b)
- reg. 16 coming into force by S.I. 1993/2004 reg. 1
- reg. 16 omitted by S.I. 1997/987 reg. 8(4)
- reg. 16 substituted by S.I. 1996/1229 reg. 9

**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)