
STATUTORY INSTRUMENTS

1995 No. 2052

INCOME TAX

**The Income Tax (Manufactured
Dividends) (Tradepoint) Regulations 1995**

<i>Made</i>	- - - -	<i>1st August 1995</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th August 1995</i>
<i>Coming into force</i>	- -	<i>25th August 1995</i>

The Treasury, in exercise of the powers conferred on them by section 737(6), (7A) and (7B) of, and paragraphs 1(1) and 8(2) and (3) of Schedule 23A to, the Income and Corporation Taxes Act 1988⁽¹⁾, hereby make the following Regulations:

⁽¹⁾ 1988 c. 1. Subsection (6) of section 737 was amended, and subsections (7A) and (7B) were inserted, by paragraph 3(6) and (7) of Schedule 13 to the Finance Act 1991 (c. 31), and Schedule 23A was inserted by paragraph 1 of Schedule 13 to the Finance Act 1991.