
STATUTORY INSTRUMENTS

1995 No. 2052

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

PART IV

ADMINISTRATIVE ARRANGEMENTS RELATING TO SECTION 737

Modifications of section 21 of the Management Act

13. Section 21 of the Management Act⁽¹⁾ shall apply in relation to a dividend manufacturer who is a member in relation to Tradepoint and a clearing participant as it applies to a market maker within the meaning of that section and as if—

- (a) references to “market maker” in subsections (1), (2), (4) and (5) of that section included references to that dividend manufacturer, and
- (b) in subsection (1) of that section the words from “whose” to the end were omitted.

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