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STATUTORY INSTRUMENTS

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**1996 No. 1229**

**INCOME TAX**

**The Income Tax (Manufactured Overseas  
Dividends) (Amendment) Regulations 1996**

<i>Made</i>	- - - -	<i>7th May 1996</i>
<i>Laid before the House of Commons</i>	- - - -	<i>7th May 1996</i>
<i>Coming into force</i>	- -	<i>28th May 1996</i>

The Treasury, in exercise of the powers conferred on them by paragraphs 1(1) and 4(6) to (8) and 8 of Schedule 23A to the Income and Corporation Taxes Act 1988<sup>(1)</sup>, hereby make the following Regulations:

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(1) 1988 c. 1. Schedule 23A was inserted by paragraph 1 of Schedule 13 to the Finance Act 1991 (c. 31), and paragraph 4 of Schedule 23A was amended by section 124 of the Finance Act 1994 (c. 9) and by paragraph 28(2) of Schedule 7, paragraph 52(4) of Schedule 14, and paragraph 7 of Schedule 29, to the Finance Act 1996 (c. 8). See also the definitions of “dividend manufacturing regulations” and “prescribed” in paragraph 1(1) of Schedule 23A.