
STATUTORY INSTRUMENTS

1996 No. 1229

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

Amendments to the principal Regulations

4. In regulations 4, 5 and 7—
 - (a) for the words “an approved manufactured overseas dividend”, wherever occurring, there shall be substituted “a manufactured overseas dividend”;
 - (b) for the words “the approved manufactured overseas dividend”, wherever occurring, there shall be substituted “the manufactured overseas dividend”.