
STATUTORY INSTRUMENTS

2009 No. 2811

The Income Tax (Manufactured Overseas Dividends) (Amendment) Regulations 2009

Amendment of the Income Tax (Manufactured Overseas Dividends) Regulations 1993

2.—(1) The Income Tax (Manufactured Overseas Dividends) Regulations 1993⁽¹⁾ are amended as follows.

(2) In regulation 7 (disapplication of paragraph 4(3) of Schedule 23A⁽²⁾) omit paragraphs (3A) to (3E).

⁽¹⁾ S.I. 1993/2004 was amended by 2007/2487, there are other amending instruments but none are relevant.

⁽²⁾ Paragraph 4(3) of Schedule 23A to the Income and Corporation Taxes Act 1988 was rewritten in section 923 of the Income Tax Act 2007.