
STATUTORY INSTRUMENTS

2010 No. 925

**INCOME TAX
CORPORATION TAX**

**The Income Tax (Manufactured Overseas
Dividends) (Amendment) Regulations 2010**

<i>Made</i>	- - - -	<i>24th March 2010</i>
<i>Laid before the House of Commons</i>	- -	<i>24th March 2010</i>
<i>Coming into force</i>		<i>14th April 2010</i>

**THE INCOME TAX (MANUFACTURED OVERSEAS
DIVIDENDS) (AMENDMENT) REGULATIONS 2010**

1. Citation, commencement and effect
 2. Amendments to the Income Tax (Manufactured Overseas Dividends) Regulations 1993
 3. Amendment of regulation 2 (interpretation)
 4. Amendment of regulation 6A (reduction of tax payable under paragraph 4(3) of Schedule 23A)
 5. Amendment of regulation 9 (offsetting of tax by overseas dividend manufacturers)
 6. Insertion of new regulation 9ZA
 7. Amendment of regulation 9A (offsetting of tax by overseas dividend manufacturers who are not United Kingdom intermediaries)
- Signature
Explanatory Note