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STATUTORY INSTRUMENTS

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**2011 No. 1787**

**INCOME TAX  
CORPORATION TAX**

**The Income Tax (Manufactured Overseas  
Dividends) (Amendment) Regulations 2011**

<i>Made</i>	- - - -	<i>20th July 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>21st July 2011</i>
<i>Coming into force</i>		<i>11th August 2011</i>

**THE INCOME TAX (MANUFACTURED OVERSEAS  
DIVIDENDS) (AMENDMENT) REGULATIONS 2011**

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 4 (tax treatment of approved manufactured overseas dividends paid to approved United Kingdom intermediaries or approved United Kingdom collecting agents)
  5. Amendment of regulation 5 (tax treatment of approved manufactured overseas dividends paid to persons resident outside the United Kingdom)
  6. Amendment of regulation 5A (chains of payments where last payment made to, or for the benefit of, registered pension scheme or is linked solely to pension business)
  7. Amendment of regulation 7 (disapplication of paragraph 4(3) of Schedule 23A)
  8. Amendment of regulation 9 (offsetting of tax by overseas dividend manufacturers)
  9. Amendment of regulation 9A (offsetting of tax by overseas dividend manufacturers who are not United Kingdom intermediaries)
  10. Amendment of regulation 10 (matching of dividends and manufactured overseas dividends)
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Explanatory Note