
STATUTORY INSTRUMENTS

2013 No. 504

**The Financial Services and Markets Act 2000 (Over
the Counter Derivatives, Central Counterparties
and Trade Repositories) Regulations 2013**

PART 8

Consequential amendments

Amendments to the Income Tax (Manufactured Overseas Dividends) Regulations 1993

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

(2) In regulation 5B(6)—

- (a) in the definition of “central counterparty” after “recognised clearing house” insert “, EEA central counterparty, third country central counterparty”;
- (b) in the definition of “recognised clearing house” for “section 285” substitute “section 285(1)(b)”;
- (c) at the appropriate places insert—

““EEA central counterparty” has the meaning given by section 285(1)(c) of the Financial Services and Markets Act 2000;

“third country central counterparty” has the meaning given by section 285(1)(d) of the Financial Services and Markets Act 2000.”.

Commencement Information

II Reg. 31 in force at 1.4.2013 in accordance with reg. 1(2)

Changes to legislation:

There are currently no known outstanding effects for the The Financial Services and Markets Act 2000 (Over the Counter Derivatives, Central Counterparties and Trade Repositories) Regulations 2013, Section 31.