
STATUTORY INSTRUMENTS

2003 No. 2582

The Income Tax (Manufactured Overseas
Dividends) (Amendment) Regulations 2003

Amendments to regulation 3

- 4.—(1) Amend regulation 3 (prescribed rates of relevant withholding tax) as follows.
- (2) In paragraph (1)(a)(i) for “branch or agency” substitute “permanent establishment”.
- (3) Omit paragraph (4).