
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 13. (See end of Document for details)

SCHEDULES

SCHEDULE 3

BANKING COMPANIES: SURCHARGE

PART 2

CONSEQUENTIAL AMENDMENTS

FA 2015

- 13 In section 107 (meaning of “effective tax mismatch outcome”), in the definition of “relevant tax” in subsection (8), after paragraph (a) insert—
- “(aa) a sum chargeable under section 269DA of CTA 2010 (surcharge on banking companies) as if it were an amount of corporation tax,”.

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There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 13.