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STATUTORY INSTRUMENTS

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**2022 No. 286**

The Taxation of Banks (Amendments to the Corporation Tax Act 2009, Corporation Tax Act 2010 and Finance Act 2011) Regulations 2022

PART 2

Amendment to the Corporation Tax Act 2009

3.—(1) Section 133F (meaning of “excluded company” for purposes of section 133E) is amended as follows.

(2) In subsection (2A)(c), after “being” insert—

“—

(i) in relation to a time on or after 1 January 2022, an FCA investment firm that meets the conditions in section 133H(1B);

(ii) in relation to a time before that date.”

(3) In subsection (4)—

(a) before paragraph (a), insert—

“(za) in relation to a time on or after 1 January 2022, a commodity and emission allowance dealer;”;

(b) in paragraph (a), after “1 January 2014” insert “but before 1 January 2022”.

(4) In subsection (7)—

(a) in the definition of “730k firm”—

(i) in paragraph (a), after “1 January 2014” insert “but before 1 January 2022”;

(ii) in paragraph (b), for “that date” substitute “1 January 2014”;

(b) in the definition of “full scope investment firm”—

(i) in paragraph (a), after “1 January 2014” insert “but before 1 January 2022”;

(ii) in paragraph (b), for “that date” substitute “1 January 2014”;

(c) at the appropriate places insert—

““commodity and emission allowance dealer” has the meaning given by the FCA Handbook at the time in question;”;

““FCA investment firm” has the meaning given by section 143A of FISMA 2000;”.