

*These notes refer to the Finance Act 2010 (c.13) which received Royal Assent on 8 April 2010*

# **FINANCE ACT 2010**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 22 Schedule 1: Bank Payroll Tax***

#### **Summary**

1. [Section 22](#) and Schedule 1 impose the charge to bank payroll tax (BPT) and include the relevant conditions, definitions and collection and management provisions.