
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 3. (See end of Document for details)

SCHEDULES

SCHEDULE 3

BANKING COMPANIES: SURCHARGE

PART 2

CONSEQUENTIAL AMENDMENTS

FA 1998

- 3 (1) Schedule 18 to FA 1998 (company tax returns, assessments and related matters) is amended as follows.
- (2) In paragraph 1 (meaning of “tax”)—
- (a) before the entry relating to section 455 of CTA 2010 insert— “section 269DA of the Corporation Tax Act 2010 (surcharge on banking companies), ”, and
 - (b) in the entry relating to section 455 of CTA 2010, for “the Corporation Tax Act 2010” substitute “ that Act ”.
- (3) In paragraph 8(1) (calculation of tax payable), in the third step, after paragraph 1 insert—
- “(1ZA) Any sum chargeable under section 269DA of that Act (surcharge on banking companies).”

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Paragraph 3.