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**Changes to legislation:** There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: TMA 1970. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 3

#### BANKING COMPANIES: SURCHARGE

#### **PART 2**

#### CONSEQUENTIAL AMENDMENTS

##### *TMA 1970*

- 2 In section 59E of TMA 1970 (further provision as to when corporation tax is due and payable), in subsection (11), after paragraph (b) insert—
- “(ba) to any sum chargeable on a company under section 269DA of CTA 2010 (surcharge on banking companies) as if it were an amount of corporation tax chargeable on the company;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: TMA 1970.