
Status: Point in time view as at 11/07/2023.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2023. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 14

ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

PART 6

ENQUIRIES INTO A SELF-ASSESSMENT RETURN

- 15 (1) **This Part** of **this Schedule** applies if the filing member of a multinational group has submitted a self-assessment return under **paragraph 13** for an accounting period.
- (2) In **this Part** “return” means a self-assessment return (including as amended under **paragraph 14**).

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