
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) [View outstanding changes](#)

SCHEDULES

SCHEDULE 14

ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

PART 10

PAYMENTS OF MULTINATIONAL TOP-UP TAX

Group payment notices

- 36 (1) The effect of a group payment notice being issued under [paragraph 34](#) is that the recipient is treated as if—
- (a) a liability of a member other than the recipient were a liability of the recipient (“the deemed liability”),
 - (b) the deemed liability became due and payable when the relevant liability became due and payable, and
 - (c) any payments made in respect of the relevant liability were made in respect of the deemed liability.
- (2) Nothing in [this paragraph](#) gives the recipient a right to appeal against any assessment, determination or other decision giving rise to a liability of a member other than the recipient (or against the deemed liability).
- (3) The recipient may appeal against the notice, within the period of 30 days beginning with the date on which it is given, on the ground that the person in respect of which the notice is given is not a member of the group or was not a member of the group at the time the liability arose.
- (4) Where an appeal is made, anything required by the notice to be paid is due and payable as if there had been no appeal.

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Changes and effects yet to be applied to :

- [Sch. 14 para. 36\(3\) words substituted by 2024 c. 3 Sch. 12 para. 58\(1\)\(d\)](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- [s. 131\(2\)\(3\) substituted for s. 131\(2\) by 2024 c. 3 Sch. 12 para. 5\(3\)](#)
- [s. 147A inserted by 2024 c. 3 Sch. 12 para. 8\(1\)](#)
- [s. 148A-148C inserted by 2024 c. 3 Sch. 12 para. 8\(3\)](#)
- [s. 150\(6A\) inserted by 2024 c. 3 Sch. 12 para. 50\(5\)\(b\)](#)
- [s. 151\(1\)\(c\) and word inserted by 2024 c. 3 Sch. 12 para. 9\(2\)\(d\)](#)
- [s. 151\(1\)\(aa\) inserted by 2024 c. 3 Sch. 12 para. 9\(2\)\(c\)](#)
- [s. 151\(6A\) inserted by 2024 c. 3 Sch. 12 para. 9\(4\)](#)
- [s. 151\(8\) inserted by 2024 c. 3 Sch. 12 para. 9\(6\)](#)
- [s. 159\(1\)\(a\)\(b\) substituted for words by 2024 c. 3 Sch. 12 para. 12\(2\)](#)
- [s. 159\(2\)\(a\)\(b\) substituted for words by 2024 c. 3 Sch. 12 para. 12\(3\)](#)
- [s. 159\(3\)\(a\)\(b\) substituted for words by 2024 c. 3 Sch. 12 para. 12\(4\)](#)
- [s. 159\(4\) inserted by 2024 c. 3 Sch. 12 para. 12\(5\)](#)
- [s. 165\(2\)\(a\)\(i\)\(ii\) s. 165\(2\)\(a\)\(b\) become s. 165\(2\)\(a\)\(i\)\(ii\) by 2024 c. 3 Sch. 12 para. 50\(6\)\(b\)](#)
- [s. 168\(12\) inserted by 2024 c. 3 Sch. 12 para. 14\(8\)](#)
- [s. 170\(2A\) inserted by 2024 c. 3 Sch. 12 para. 14\(9\)\(b\)](#)
- [s. 176A-176C and cross-heading inserted by 2024 c. 3 Sch. 12 para. 8\(6\)](#)
- [s. 176D-176F and cross-heading inserted by 2024 c. 3 Sch. 12 para. 16\(1\)](#)
- [s. 178\(1A\)\(1B\) inserted by 2024 c. 3 Sch. 12 para. 17\(4\)](#)
- [s. 178\(5\)\(6\) inserted by 2024 c. 3 Sch. 12 para. 17\(6\)](#)
- [s. 179\(1A\) inserted by 2024 c. 3 Sch. 12 para. 17\(7\)\(a\)](#)
- [s. 179\(3A\)\(3B\) inserted by 2024 c. 3 Sch. 12 para. 17\(7\)\(b\)](#)
- [s. 180\(8\)\(b\)\(ii\)\(iia\) substituted for s. 180\(8\)\(b\)\(ii\) by 2024 c. 3 Sch. 12 para. 19\(4\)](#)
- [s. 183A inserted by 2024 c. 3 Sch. 12 para. 20\(5\)](#)
- [s. 195\(7A\) inserted by 2024 c. 3 Sch. 12 para. 25\(1\)](#)
- [s. 196\(1\)\(e\) and words inserted by 2024 c. 3 Sch. 12 para. 22\(1\)\(b\)](#)
- [s. 196\(1A\) inserted by 2024 c. 3 Sch. 12 para. 21\(1\)\(b\)](#)
- [s. 197\(4\)\(d\)\(e\) inserted by 2024 c. 3 Sch. 12 para. 23\(b\)](#)
- [s. 197\(5\)\(c\) and word inserted by 2024 c. 3 Sch. 12 para. 22\(2\)\(e\)](#)
- [s. 197\(6A\) inserted by 2024 c. 3 Sch. 12 para. 21\(2\)](#)
- [s. 197\(7A\) inserted by 2024 c. 3 Sch. 12 para. 24](#)
- [s. 197A inserted by 2024 c. 3 Sch. 12 para. 25\(2\)](#)
- [s. 198A inserted by 2024 c. 3 Sch. 12 para. 26](#)
- [s. 211\(1\)-\(1C\) substituted for s. 211\(1\) by 2024 c. 3 Sch. 12 para. 27\(a\)](#)
- [s. 213\(6A\) inserted by 2024 c. 3 Sch. 12 para. 28](#)
- [s. 232\(3A\) inserted by 2024 c. 3 Sch. 12 para. 4\(6\)](#)
- [s. 232A inserted by 2024 c. 3 Sch. 12 para. 2\(2\)](#)
- [s. 236\(2A\) inserted by 2024 c. 3 Sch. 12 para. 31\(3\)](#)
- [s. 251A inserted by 2024 c. 3 Sch. 12 para. 29\(1\)](#)
- [s. 253\(2\)\(b\)\(va\) inserted by 2024 c. 3 Sch. 12 para. 56\(10\)\(c\)\(iii\)](#)
- [s. 255\(2A\) inserted by 2024 c. 3 Sch. 12 para. 34\(1\)\(a\)](#)
- [s. 255\(4\)-\(6\) inserted by 2024 c. 3 Sch. 12 para. 34\(1\)\(c\)](#)
- [s. 256A inserted by 2024 c. 3 Sch. 12 para. 35\(1\)](#)

- s. 262(1A)-(1D) inserted by 2024 c. 3 Sch. 12 para. 36
- s. 267(3A) inserted by 2024 c. 3 Sch. 12 para. 42(1)(a)
- s. 267(3B)-(3D) inserted by 2024 c. 3 Sch. 12 para. 43(1)(b)
- s. 267A inserted by 2024 c. 3 Sch. 12 para. 42(2)
- s. 268A inserted by 2024 c. 3 Sch. 12 para. 2(4)
- s. 272(8)(da) inserted by 2024 c. 3 Sch. 12 para. 44(1)
- s. 272(9)-(11) inserted by 2024 c. 3 Sch. 12 para. 43(3)(b)
- s. 272A inserted by 2024 c. 3 Sch. 12 para. 42(3)
- s. 273(3)(ba) inserted by 2024 c. 3 Sch. 12 para. 44(2)
- s. 273(4)(pa) inserted by 2024 c. 3 Sch. 12 para. 57(3)(c)
- s. 273A273B inserted by 2024 c. 3 Sch. 12 para. 45(1)
- s. 273C inserted by 2024 c. 3 Sch. 12 para. 46
- s. 276(c)(iiia) inserted by 2024 c. 3 Sch. 12 para. 45(2)(b)
- s. 276(aa) inserted by 2024 c. 3 Sch. 12 para. 45(2)(a)
- s. 311A inserted by 2024 c. 3 s. 21(3)
- Sch. 14 para. 37A37B and cross-heading inserted by 2024 c. 3 Sch. 12 para. 2(6)(b)
- Sch. 14 para. 39(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(ii)
- Sch. 14 para. 39(2)(aa) inserted by 2024 c. 3 Sch. 12 para. 2(6)(c)(iii)
- Sch. 14 para. 33A inserted by 2024 c. 3 Sch. 12 para. 37(3)
- Sch. 14 para. 6(1A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(a)
- Sch. 14 para. 34(2A) inserted by 2024 c. 3 Sch. 12 para. 58(1)(b)(ii)
- Sch. 14 para. 3(3)-(5) substituted for Sch. 14 para. 3(3) by 2024 c. 3 Sch. 12 para. 2(6)(a)(iii)
- Sch. 15 para. 2(1)(za) inserted by 2024 c. 3 Sch. 12 para. 16(2)
- Sch. 15 para. 2(1)(k) inserted by 2024 c. 3 Sch. 12 para. 40(2)
- Sch. 15 para. 2(1)(l) inserted by 2024 c. 3 Sch. 12 para. 41(4)
- Sch. 15 para. 1(1)(aa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(a)
- Sch. 15 para. 2(1)(ea) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(i)
- Sch. 15 para. 2(1)(fa) inserted by 2024 c. 3 Sch. 12 para. 58(2)(b)(ii)
- Sch. 16 para. 10(1) Sch. 16 para. 10 renumbered as Sch. 16 para. 10(1) by 2024 c. 3 Sch. 12 para. 58(3)(a)
- Sch. 16 para. 2(11)(b) inserted by 2024 c. 3 Sch. 12 para. 34(2)(d)(ii)
- Sch. 16 para. 2(3A) inserted by 2024 c. 3 Sch. 12 para. 38(3)
- Sch. 16 para. 2(12)(13) inserted by 2024 c. 3 Sch. 12 para. 38(8)
- Sch. 16 para. 4(3)(d) and word inserted by 2024 c. 3 Sch. 12 para. 39(3)(a)(ii)
- Sch. 16 Pt. 3 inserted by 2024 c. 3 Sch. 12 para. 40(1)
- Sch. 16 para. 10(2)(3) inserted by 2024 c. 3 Sch. 12 para. 58(3)(d)
- Sch. 16 para. 2(1)(b)(ba) substituted for Sch. 16 para. 2(1)(b) by 2024 c. 3 Sch. 12 para. 34(2)(a)
- Sch. 16 para. 3(1)(1A) substituted for Sch. 16 para. 3(1) by 2024 c. 3 Sch. 12 para. 39(2)
- Sch. 16 para. 3(7)-(9) substituted for Sch. 16 para. 3(7)(8) by 2024 c. 3 Sch. 12 para. 29(2)
- Sch. 16 para. 10(1)(a) word substituted by 2024 c. 3 Sch. 12 para. 58(3)(c)
- Sch. 16 para. 10(1) words inserted by 2024 c. 3 Sch. 12 para. 58(3)(b)(ii)
- Sch. 16 para. 10(1) words substituted by 2024 c. 3 Sch. 12 para. 58(3)(b)(i)
- Sch. 16A inserted by 2024 c. 3 Sch. 12 para. 41(1)