
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

Power to make regulations

- 39 (1) The Treasury may by regulations make further provision about the payment of multinational top-up tax in circumstances where—
- (a) a member of a group makes a payment on behalf of another member of the group, or
 - (b) a member of a group is also liable to pay domestic top-up tax.
- (2) The regulations may in particular make provision for—
- (a) deeming a payment made by one member of a group to have been made by another;
 - (b) deeming a payment made in respect of multinational top-up tax to have been made in respect of domestic top-up tax.

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Changes and effects yet to be applied to :

- [Sch. 14 para. 39\(1\)\(a\) word omitted by 2024 c. 3 Sch. 12 para. 2\(6\)\(c\)\(i\)](#)

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)