
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 68. (See end of Document for details)

SCHEDULES

SCHEDULE 14

ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

PART 13

OTHER AMENDMENTS

- 68 (1) In section 1(1) of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions affecting income tax etc) after “digital services tax,” insert “multinational top-up tax.”
- (2) In section 178(2) of FA 1989 (setting of interest rates), at the end insert—
“(x) paragraphs 33 and 51 of [Schedule 14](#) to the Finance Act 2023.”
- (3) In paragraph 63(1) of Schedule 36 to FA 2008 (information and inspection powers), after paragraph (cc) insert—
“(cd) multinational top-up tax;”
- (4) In section 206(3) of FA 2013, at the end insert—
“(h) multinational top-up tax.”

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 68.