
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 7. (See end of Document for details)

SCHEDULES

SCHEDULE 18

ADMINISTRATION OF DOMESTIC TOP-UP TAX

Other amendments

- 7 (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 “multinational top-up tax,” (as inserted by paragraph 68(1) of Schedule 14) insert “domestic top-up tax.”
- (2) In section 178(2) of FA 1989 (setting of interest rates), after paragraph (x) (as inserted by paragraph 68(2) of Schedule 14) insert—
- “(y) paragraphs 33 and 51 of Schedule 14 to the Finance (No.2) Act 2023, as applied in relation to domestic top-up tax by paragraph 4 of Schedule 18 to that Act.”
- (3) In paragraph 63(1) of Schedule 36 to FA 2008 (information and inspection powers), after paragraph (cd) (as inserted by paragraph 68(3) of Schedule 14) insert—
- “(ce) domestic top-up tax;”
- (4) In section 206(3) of FA 2013, after paragraph (h) (as inserted by paragraph 68(4) of Schedule 14) insert—
- “(i) domestic top-up tax.”

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