

*Changes to legislation: There are currently no known outstanding effects  
for the Finance (No. 2) Act 2023, Part 4. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 5

#### RECORDS RELATING TO TRANSFER PRICING

##### PART 4

##### COMMENCEMENT

- 7 Regulations made under—
- (a) paragraph 21 of Schedule 18 to FA 1998 by virtue of the amendments made by [paragraph 1](#) of this Schedule, or
  - (b) section 12B of TMA 1970 by virtue of the amendments made by [paragraph 3](#) of this Schedule,
- have effect in relation to such accounting periods or tax years beginning on or after 1 April 2023 as are specified in the regulations.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Part 4.