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*Status: Point in time view as at 11/07/2023.*

*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)*

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# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 3

#### MULTINATIONAL TOP-UP TAX

### CHAPTER 11

#### GENERAL AND MISCELLANEOUS PROVISION

#### **264 Multinational top-up tax to apply from 31 December 2023**

This Part has effect in relation to accounting periods commencing on or after 31 December 2023.

**Status:**

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