



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 4

#### DOMESTIC TOP-UP TAX

### CHAPTER 3

#### APPLICATION OF MULTINATIONAL TOP-UP TAX PROVISIONS

#### 274 Application of [section 262](#)

The power in [section 262](#) (power to amend to ensure consistency with Pillar Two) applies in relation to this Part as it applies to [Part 3](#).