



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 4

DOMESTIC TOP-UP TAX

CHAPTER 3

APPLICATION OF MULTINATIONAL TOP-UP TAX PROVISIONS

275 Application of [Schedule 14](#)

[Schedule 18](#)—

- (a) applies [Schedule 14](#) for the purpose of the administration of domestic top-up tax;
- (b) makes related amendments.