

## SCHEDULES

### SCHEDULE 12

#### PILLAR TWO

#### **PART 4**

##### MINOR AND TECHNICAL CHANGES

##### *Part 4 (domestic top-up tax)*

- 57 (1) In section 271 (election to make one member of a group liable for amounts charged)
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- (a) in subsection (1) for “responsible” substitute “elected”,
  - (b) in subsection (2) for “responsible”, in both places it occurs, substitute “elected”, and
  - (c) in subsection (3) for “responsible” substitute “elected”.
- (2) In section 272 (determining top-up amounts of entity that is a member of a group), in subsection (8)(c)(i) for “after subsection (1) there were inserted” substitute “for subsection (1A) there were substituted”.
- (3) In section 273 (determining top-up amounts of entity that is not a member of a group), in subsection (4)—
- (a) in the words before paragraph (a), after “domestic” insert “entity”,
  - (b) in paragraph (e), for “subsection (2)(c)” substitute “subsection (3)(c)”,
  - (c) after paragraph (p), insert—
    - “(pa) in section 173 (covered taxes), subsection (1)(b);”.