

Finance Act 2024

2024 CHAPTER 3

PART 2

OTHER TAXES

Pillar Two

22 Ensuring consistency of Parts 3 and 4 of F(No.2)A 2023 with OECD rules etc

Schedule 12 makes amendments to F(No.2)A 2023 in relation to multinational top-up tax and in relation to domestic top-up tax.