
STATUTORY INSTRUMENTS

2022 No. 286

The Taxation of Banks (Amendments to the Corporation Tax Act 2009, Corporation Tax Act 2010 and Finance Act 2011) Regulations 2022

PART 4

Amendment to Schedule 19 to the Finance Act 2011

14. In paragraph 30 (exclusion of “tier one capital equity and liabilities”)(1), in sub-paragraph (3) (c), for “PRA Handbook” substitute “the Handbook made by the Prudential Regulation Authority under FISMA 2000 (as that Handbook had effect from time to time)”.

(1) Paragraph 30 was amended by paragraph 9(2) of Schedule 26 to the Finance Act 2014 and paragraph 9 of Schedule 9(1) to the Finance Act 2018.