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STATUTORY INSTRUMENTS

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**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

- 16.**—(1) In paragraph 73 (meaning of “excluded entity”)(1) is amended as follows.
- (2) In sub-paragraph (1)—
- (a) omit paragraph (f);
  - (b) before paragraph (g) insert—  
“*(fa)* a commodity and emission allowance dealer.”
- (3) In sub-paragraph (1A)(c), for “both an IFPRU 730k firm and a full scope IFPRU investment firm” substitute “an FCA investment firm that meets the conditions in paragraph 70(1B)”.

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(1) Paragraph 73(1) was amended by section 20(5) of the Finance (No. 2) Act 2015, paragraph 173 of Schedule 4(2) to the Co-operative and Community Benefit Societies Act 2014 (c. 14) and section 56(11) of the Finance Act 2016. Paragraph 73(1A) was inserted by section 56(12) of the Finance Act 2016. Paragraph 73(2) was amended by paragraph 246 of Schedule 16(3) to the Finance Act 2012 (c. 14). Paragraph 73(3) was amended by paragraph 33 of Schedule 9(2) to the Finance Act 2018.