
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 2

Amendment to the Corporation Tax Act 2009

4. In section 133G (meaning of “relevant regulated activity” for purposes of sections 133E and 133F), in subsection (1), after paragraph (d) insert—

“(da) article 25DA (operating an organised trading facility), but only where dealing on own account in relation to sovereign debt instruments for which there is no liquid market (within the meaning of the Handbook made by the Financial Conduct Authority under FISMA 2000);”.