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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 3

Amendment to the Corporation Tax Act 2010

- 8.**—(1) Section 269BA (excluded entities) is amended as follows.
- (2) In subsection (1)—
- (a) omit paragraph (f);
  - (b) before paragraph (g) insert—  
“(fa) a commodity and emission allowance dealer;”.
- (3) In subsection (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 section 269B(6B)”.