
Status: Point in time view as at 11/07/2023.

Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 38. (See end of Document for details)

SCHEDULES

SCHEDULE 14

ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

PART 10

PAYMENTS OF MULTINATIONAL TOP-UP TAX

Recovery

- 38 (1) Any amount due by way of multinational top-up tax liability is recoverable as a debt due to the Crown.
- (2) “Multinational top-up tax liability”, in relation to a multinational group for an accounting period, means—
- (a) a liability of any person who was a member of the group in the period to multinational top-up tax in respect of the period;
 - (b) a liability of a person to a penalty referred to in paragraph 40 for anything done (or not done) in respect of the period.

Status:

Point in time view as at 11/07/2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Paragraph 38.