

---

*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2010, Paragraph 15. (See end of Document for details)*

---

# SCHEDULES

## SCHEDULE 1

### BANK PAYROLL TAX

#### PART 1

#### THE TAX

*No deduction in computing profits*

- 15 No amount of bank payroll tax is to be taken into account in calculating profits or losses for the purposes of income tax or corporation tax.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2010, Paragraph 15.