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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2022, Paragraph 31. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 10

#### PUBLIC INTEREST BUSINESS PROTECTION TAX

#### PART 3

#### ADMINISTRATION

##### *Documents*

- 31 (1) Section 115 of TMA 1970 applies to documents to be given, sent, served or delivered under provision made by or under this Schedule as it applies to documents to be given, sent, served or delivered under the Taxes Acts.
- (2) The Income and Corporation Taxes (Electronic Communications) Regulations 2003 (S.I. 2003/282) have effect as if, in regulation 2(1)(a)—
- (a) the “or” and the end of paragraph (vi) were omitted,
  - (b) for the “; and” at the end of paragraph (vii) there were substituted “, or”, and
  - (c) after that paragraph there were inserted—  
“(viii) Schedule 10 to the Finance Act 2022; and”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 31.