

SCHEDULES

SCHEDULE 14

ADMINISTRATION OF MULTINATIONAL TOP-UP TAX

PART 10

PAYMENTS OF MULTINATIONAL TOP-UP TAX

Power to make regulations

- 39 (1) The Treasury may by regulations make further provision about the payment of multinational top-up tax in circumstances where—
- (a) a member of a group makes a payment on behalf of another member of the group, or
 - (b) a member of a group is also liable to pay domestic top-up tax.
- (2) The regulations may in particular make provision for—
- (a) deeming a payment made by one member of a group to have been made by another;
 - (b) deeming a payment made in respect of multinational top-up tax to have been made in respect of domestic top-up tax.