



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 3

MULTINATIONAL TOP-UP TAX

CHAPTER 7

ALLOCATING TOP-UP AMOUNTS TO RESPONSIBLE MEMBERS

200 Top-up amounts multiplied by inclusion ratio

- (1) The amount of a top-up amount of a member of a multinational group that is attributed to a responsible member (see [section 128](#)) is found by multiplying the top-up amount by the responsible member's inclusion ratio for the member whose top-up amount it is.
- (2) Where the responsible member's ("the first responsible member") interest in the member is through another responsible member, the first responsible member's top-up amount is to be reduced (but not below nil) by the amount attributed under [this section](#) to that other responsible member.

Status:

Point in time view as at 01/08/2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 200.