



# 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.