



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 3

#### MULTINATIONAL TOP-UP TAX

### CHAPTER 10

#### DEFINITIONS ETC

#### *Introduction*

#### **230**    **Meaning of terms and concepts used in [this Part](#)**

- (1) The provisions of [this Chapter](#) define or otherwise explain terms and concepts used in [this Part](#).
- (2) Unless the contrary appears, those provisions have effect for the purposes of this Part.