



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 3

MULTINATIONAL TOP-UP TAX

CHAPTER 11

GENERAL AND MISCELLANEOUS PROVISION

264 Multinational top-up tax to apply from 31 December 2023

This Part has effect in relation to accounting periods commencing on or after 31 December 2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 264.