



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 4

DOMESTIC TOP-UP TAX

CHAPTER 1

INTRODUCTION

[^{F1}267A Securitisation companies in a group treated as not consolidated

- (1) Subsection (2) applies to a securitisation company that is a member of a group.
- (2) The company is only to be regarded as a member of the group for the purposes of applying Condition C in section 266 in relation to other members of the group (revenue threshold for group).
- (3) Otherwise, the company is to be treated as not being a member of any group for the purposes of domestic top-up tax.]

Textual Amendments

- F1** [S. 267A](#) inserted (22.2.2024 with effect for accounting periods beginning on or after 31.12.2023 in accordance with Sch. 12 para. 1(2) of the amending Act) by [Finance Act 2024 \(c. 3\)](#), [Sch. 12 para. 42\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 267A.