



# Finance (No. 2) Act 2023

## 2023 CHAPTER 30

### PART 4

#### DOMESTIC TOP-UP TAX

### CHAPTER 3

#### APPLICATION OF MULTINATIONAL TOP-UP TAX PROVISIONS

#### **277 Index of defined expressions**

See the table in [Schedule 17](#) for a list of terms defined for Part 3, but which also contains some terms defined for this Part, and the provisions that define or explain them.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 277.