
STATUTORY INSTRUMENTS

2022 No. 286

**BANK LEVY
CORPORATION TAX**

The Taxation of Banks (Amendments to the Corporation Tax Act 2009, Corporation Tax Act 2010 and Finance Act 2011) Regulations 2022

<i>Made</i>	- - - -	<i>14th March 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>15th March 2022</i>
<i>Coming into force</i>	- -	<i>5th April 2022</i>

The Treasury, in exercise of the powers conferred by section 133N(1) and (3A) of the Corporation Tax Act 2009(1), section 269BE(1)(a), (b) and (d), (1B) and (1C) of the Corporation Tax Act 2010(2) and paragraph 81(1)(a), (b) and (d), (1B) and (2)(c) of Schedule 19 to the Finance Act 2011(3), make the following Regulations:

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- (1) [2009 c. 4](#). Section 133N was inserted by section 18(1) of the Finance (No. 2) Act [2015 \(c. 33\)](#). Section 133N(3A) was inserted by section 134(1) of the Finance Act [2021 \(c. 26\)](#).
- (2) [2010 c. 4](#). Section 269BE was inserted by paragraph 1 of Schedule 2(1) to the Finance Act [2015 \(c. 11\)](#) and was amended by section 134(4) of the Finance Act 2021. Sections 269BE(1A) to (1D) were inserted by section 134(4) of the Finance Act 2021.
- (3) [2011 c. 11](#). Paragraph 81 was amended by [S.I. 2013/636](#), paragraph 12 of Schedule 26 to the Finance Act [2014 \(c. 26\)](#), paragraph 34 of Schedule 9(2) to the Finance Act [2018 \(c. 3\)](#) and section 134(7) of the Finance Act 2021.