
STATUTORY INSTRUMENTS

2022 No. 286

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

PART 4

Amendment to Schedule 19 to the Finance Act 2011

- 13.** In paragraph 12 (definition of “banking group”)(1), in sub-paragraph (8)—
- (a) in paragraph (a)(iv), for “an IFPRU 730k firm and a full scope IFPRU investment firm” substitute “an FCA investment firm that meets the conditions in paragraph 70(1B)”;
 - (b) in paragraph (b)(iv), for “an IFPRU 730k firm and a full scope IFPRU investment firm” substitute “an FCA investment firm that meets the conditions in paragraph 70(1B)”.

(1) Paragraph 12 was amended by paragraph 23 of Schedule 9(2) to the Finance Act 2018 and section 20 of the Finance (No. 2) Act 2015.