
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 3

Amendment to the Corporation Tax Act 2010

6. Part 7A of the Corporation Tax Act 2010 (banking companies)(**1**) is amended as follows.

(1) Sections 269B, 269BA, 269BB, 269BC and s269BE were inserted by paragraph 1 of Schedule 2(1) to the Finance Act 2015. Section 269B(5) was substituted by section 20(10)(a) of the Finance (No. 2) Act 2015. Section 269B(6A) was inserted by section 20(10)(b) of the Finance (No. 2) Act 2015. Section 269BA was inserted by paragraph 1 of Schedule 2(1) to the Finance Act 2015. Section 269BA(1)(f) was amended by section 20(11) of the Finance (No. 2) Act 2015. Sections 269BA(1A) and (1B) were inserted by section 56(8) of the Finance Act 2016. Section 269BC(8) was amended by section 20(12)(a) of the Finance Act (No. 2) 2015. Section 269BC(9) was amended by section 20(12)(b) of the Finance (No. 2) Act 2015. Sections 269BE(1A) to 269(1D) were added by section 134(4)(b) of the Finance Act 2021.