
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 43. (See end of Document for details)

SCHEDULES

SCHEDULE 10

PUBLIC INTEREST BUSINESS PROTECTION TAX

PART 4

SUPPLEMENTARY

Commencement and expiry

- 43 (1) This Schedule has effect in relation to the taking of disqualifying steps (whenever taken) in disqualifying circumstances where the public interest business in question becomes subject to special measures—
- (a) on or after 28 January 2022, and
 - (b) before [^{F1}30 April 2024].
- (2) The Treasury may, for the date for the time being specified in sub-paragraph (1)(b), by regulations substitute such later date before 29 January 2025 as may be specified in the regulations.
- (3) The power in sub-paragraph (2)—
- (a) may be exercised on more than one occasion;
 - (b) may not be exercised on or after the date for the time being specified in sub-paragraph (1)(b).

Textual Amendments

- F1** Words in Sch. 10 para. 43(1)(b) substituted (5.1.2023) by The Finance Act 2022, Schedule 10 (Public Interest Business Protection Tax) (Substitution of Date) Regulations 2022 (S.I. 2022/1321), regs. 1, **2(2)**

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 43.