
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Schedule 18. (See end of Document for details)

SCHEDULES

SCHEDULE 18

Section 275

ADMINISTRATION OF DOMESTIC TOP-UP TAX

Introduction

- 1 (1) The Commissioners for His Majesty’s Revenue and Customs are responsible for the collection and management of domestic top-up tax.
- (2) This Schedule applies (with modifications) [Schedule 14](#) (administration of multinational top-up tax) for the purposes of administering domestic top-up tax.

Meaning of “filing member”

- 2 Part 2 of [Schedule 14](#) applies, save that—
 - (a) where a qualifying entity is not part of a group, Part 2 of [Schedule 14](#) does not apply, and references to “filing member” in [Schedule 14](#) apply as if they were references to the qualifying entity;
 - (b) where a qualifying entity is part of a group—
 - (i) references to a “multinational group” apply as if they were references to a group;
 - (ii) the reference in paragraph 2(4)(a) of [Schedule 14](#) to this Schedule applies as if it were a reference to [Schedule 14](#).

Registration

- 3 Part 3 of [Schedule 14](#) applies as if—
 - (a) for paragraph 6(1) and (2) there were substituted—
 - “(1) A filing member must register with HMRC if the filing member or, if the filing member is a member of a group, a member of that group—
 - (a) is located in the United Kingdom and
 - (b) is a qualifying entity.
 - (2) For the purposes of sub-paragraph (1), a qualifying entity becomes a qualifying entity on the first day of the first accounting period it is a qualifying entity (the “trigger day”).”;
 - (b) references to a “multinational group” were references to a group.

Other administrative provisions

- 4 (1) Subject to paragraph 5, Parts 4 to 12 of [Schedule 14](#) apply as if—
 - (a) references to “multinational top-up tax” were to domestic top-up tax;
 - (b) references to “domestic top-up tax” were to multinational top-up tax;

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- (c) references to a “multinational group” were references to a group;
 - (d) where an entity registered under Part 3 of that Schedule (or which should have been registered) is not part of a group—
 - (i) references to a group or its members (however framed) were references to the entity or an entity (as the context requires);
 - (ii) references to “the filing member of a group” were references to the entity.
- (2) In particular, the Treasury’s power to make regulations under paragraph 39 applies in relation to payments of domestic top-up tax.
- 5 (1) In Part 11 of Schedule 14 (penalties), only paragraphs 40(b), (c) and (e), 42 to 44, and 46 to 50 apply.
- (2) The reference in paragraph 38 of Schedule 14 (as applied by paragraph 4) to a penalty referred to in paragraph 40 of that Schedule applies as if, instead of referring to the penalties referred to in paragraph 40(a), (b) and (d) of that Schedule, it referred to the penalties inserted by paragraph 6.

Amendments: penalties

- 6 (1) In paragraph 1 of Schedule 41 to FA 2008 (penalties for failure to notify etc), in the table after the entry relating to multinational top-up tax (as inserted by paragraph 41 of Schedule 14), insert—

“Domestic top-up tax	Obligation of a filing member to register under paragraph 6 of Schedule 14 to F(No.2)A 2023, as applied by paragraph 3 of Schedule 18 to F(No.2)A 2023”
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- (2) In paragraph 1 of Schedule 24 to FA 2007 (penalties for errors etc), in the table after the entry relating to multinational top-up tax (as inserted by paragraph 45 of Schedule 14), insert—

“Domestic top-up tax	Overseas return notification and information provided with it
Domestic top-up tax	Self-assessment return and information provided with it
Domestic top-up tax	Below-threshold notification and information provided with it”

Other amendments

- 7 (1) In section 1(1) of the Provisional Collection of Taxes Act 1968 (temporary statutory effect of House of Commons resolutions affecting income tax etc) after “multinational top-up tax,” (as inserted by paragraph 68(1) of Schedule 14) insert “domestic top-up tax.”.
- (2) In section 178(2) of FA 1989 (setting of interest rates), after paragraph (x) (as inserted by paragraph 68(2) of Schedule 14) insert—

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- “(y) paragraphs 33 and 51 of Schedule 14 to the Finance (No.2) Act 2023, as applied in relation to domestic top-up tax by paragraph 4 of Schedule 18 to that Act.”
- (3) In paragraph 63(1) of Schedule 36 to FA 2008 (information and inspection powers), after paragraph (cd) (as inserted by paragraph 68(3) of Schedule 14) insert—
- “(ce) domestic top-up tax;”
- (4) In section 206(3) of FA 2013, after paragraph (h) (as inserted by paragraph 68(4) of Schedule 14) insert—
- “(i) domestic top-up tax.”

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