



Finance (No. 2) Act 2023

2023 CHAPTER 30

PART 4

DOMESTIC TOP-UP TAX

CHAPTER 3

APPLICATION OF MULTINATIONAL TOP-UP TAX PROVISIONS

278 Domestic top-up tax to apply from 31 December 2023

This Part has effect in relation to accounting periods commencing on or after 31 December 2023.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2023, Section 278.