

## Amendments 2 and 3 to Clause 28: Diverted profits tax: closure notices etc

### Summary

1. These amendments are to clause 28 of the Finance Bill and provide for the proper functioning of the diverted profits tax legislation in respect of the interaction between the diverted profits tax and corporation tax closure notices.
2. These amendments should be treated as made from the date of the original resolution 24.

### Details of the amendments

3. Amendment 2 replaces the words “an enquiry into the company tax return for the accounting period mentioned in subsection (1)(a)” in Subsection 2(a) of the new section 101C with “a relevant enquiry”.
4. Amendment 3 inserts a new subsection 3A which defines a relevant enquiry.

### Background note

5. These amendments amend the new Section 101C introduced by clause 28 of the Finance Bill to ensure the diverted profits tax review period and the closure of a corporation tax enquiry interact as intended in all diverted profits tax investigations.