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STATUTORY INSTRUMENTS

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**2015 No. 2035**

The Finance Act 2015, Section 23  
(Appointed Day) Regulations 2015

**Appointed day**

**2.** 1st January 2016 is the day appointed for the amendment made by section 23 of the Finance Act 2015 to come into force, so far as that amendment is not already brought into force by section 23(2) of that Act.