
STATUTORY INSTRUMENTS

2024 No. 440 (C. 25)

**INCOME TAX
CAPITAL GAINS TAX**

The Finance Act 2021 (Income Tax and
Capital Gains Tax) (Penalties) (Appointed
Day: Eligible Volunteers) Regulations 2024

Made - - - -

26th March 2024

The Treasury make these Regulations in exercise of the powers conferred by sections 116(3) and (4), 117(2) and (3) and 118(2) and (3) of the Finance Act 2021⁽¹⁾ and section 37 of the Finance Act 2024⁽²⁾.

(1) 2021 c. 26.
(2) 2024 c. 3.