



# Finance (No. 2) Act 2017

## 2017 CHAPTER 32

### PART 4

#### ADMINISTRATION, AVOIDANCE AND ENFORCEMENT

##### *Reporting and record-keeping*

#### **61 Digital reporting and record-keeping for income tax etc: further amendments**

- (1) Schedule 14 contains provision amending TMA 1970 and other Acts.
- (2) The Commissioners for Her Majesty's Revenue and Customs may by regulations amend or modify any provision of the Taxes Acts in consequence of the provision made by section 60 or Schedule 14.
- (3) Regulations under subsection (2) may make transitional, transitory or saving provision.
- (4) Regulations under subsection (2) must be made by statutory instrument.
- (5) A statutory instrument containing regulations under subsection (2) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.
- (6) Subsections (1) to (5) and Schedule 14 come into force on such day as the Treasury may by regulations made by statutory instrument appoint.
- (7) Regulations under subsection (6) may appoint different days for different purposes.