

**2016 No. 1010 (C. 71)**

**INCOME TAX**

**CAPITAL GAINS TAX**

**The Finance Act 2015, Section 20(2) and (3) and the Finance Act 2016, Section 173(1) (Appointed Days) Regulations 2016**

*Made* - - - -

*19th October 2016*

The Treasury make the following Regulations in exercise of the powers conferred by section 20(4) of the Finance Act 2015(a) and section 173(2) of the Finance Act 2016(b).

**Citation**

1. These Regulations may be cited as the Finance Act 2015, Section 20(2) and (3) and the Finance Act 2016, Section 173(1) (Appointed Days) Regulations 2016.

**Appointed Days**

2. The amendment made by section 20(3) of the Finance Act 2015 has effect in respect of gifts made on or after 14th November 2016.

3. The amendment made by section 173(1) of the Finance Act 2016 comes into force on 14th November 2016.

4. The amendments made by section 20(2) of the Finance Act 2015 have effect in respect of gifts made on or after 6th April 2017.

*David Evennett  
Robert Syms*

19th October 2016

Two of the Lords Commissioners of Her Majesty's Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations appoint the days from which the amendments made by section 20(2) and (3) of the Finance Act 2015 (c. 11) have effect and the date on which the amendment made by section 173(1) of the Finance Act 2016 (c. 24) comes into force.

The amendments made by section 20(3) and section 173(1) extend the scope of the powers in section 428 of the Income Tax Act 2007 (c. 3) to make regulations in relation to gift aid

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(a) 2015 c. 11.  
(b) 2016 c. 24.

declarations. In particular, the amendments enable record keeping and information requirements and penalties to be imposed on charities and intermediaries. These Regulations appoint 14th November 2016 as the date from which the section 20(3) amendment has effect and on which the section 173(1) amendment comes into force.

The amendments made by section 20(2) extend the definition of a qualifying donation for gift aid purposes in section 416 of the Income Tax Act 2007 to cover gifts made through intermediaries. These Regulations appoint 6th April 2017 as the date from which those amendments have effect.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day regulations.

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