
STATUTORY INSTRUMENTS

2016 No. 1010

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.