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STATUTORY INSTRUMENTS

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**2017 No. 261 (C. 23)**

**REVENUE AND CUSTOMS**

The Finance Act 2016, Section 164  
(Appointed Day) Regulations 2017

*Made* - - - - *3rd March 2017*

The Treasury make the following Regulations in exercise of the powers conferred by section 164(7) of the Finance Act 2016<sup>(1)</sup>.