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STATUTORY INSTRUMENTS

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**2019 No. 360**

**TAXES**

**The Delivery of Tax Information through  
Software (Ancillary Metadata) Regulations 2019**

<i>Made</i>	- - - -	<i>25th February 2019</i>
<i>Laid before the House of Commons</i>	- - - -	<i>26th February 2019</i>
<i>Coming into force</i>	- -	<i>19th March 2019</i>

The Commissioners for Her Majesty's Revenue and Customs, in exercise of the powers conferred by section 135(1), (2)(a), (d), (e) and (g), (4)(a), (c) and (d), (7) and (10) of the Finance Act 2002<sup>(1)</sup>, make the following Regulations:

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<sup>(1)</sup> 2002 c. 23; section 135 was amended by paragraph 95 of Schedule 4 to the Commissioners for Revenue and Customs Act 2005 (c. 11) and by section 93(2) and (3) of the Finance Act 2007 (c. 11). Subsection (10) is cited in particular for the meaning of "specified".