

2021 No. 1079 (C. 62)

INCOME TAX

**The Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule
14 (Digital Reporting and Record-Keeping) (Appointed Day)
Regulations 2021**

Made - - - - *23rd September 2021*

The Treasury make these Regulations in exercise of the powers conferred by sections 60(4) and 61(6) of the Finance (No. 2) Act 2017^(a).

Citation

1. These Regulations may be cited as the Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021.

Appointed Day

2. 6th April 2024 is appointed as the day on which sections 60(1) to (3) and 61(1) to (5) of, and Schedule 14 to, the Finance (No. 2) Act 2017^(b) come into force.

*Alan Mak
Michael Tomlinson*

23rd September 2021

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Regulations provide that 6th April 2024 is the appointed day on which section 60(1) to (3), section 61(1) to (5) and Schedule 14 of the Finance (No. 2) Act 2017 come into force.

Section 60 amends the Taxes Management Act 1970 by inserting digital reporting and record-keeping provisions in section 12C and Schedule A1 of that Act.

Section 61 introduces Schedule 14, which makes further amendments to the Taxes Management Act 1970 and other Acts, and provides for a power to amend or modify provision of the Taxes Act in consequence of the provision made by section 60 or Schedule 14.

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.

(a) 2017 c. 32.

(b) Section 60(3) of, and Schedule 14 to the Finance (No. 2) Act 2017 are amended by paragraph 7 of Schedule 6 to the Finance Act 2018 (c. 3).

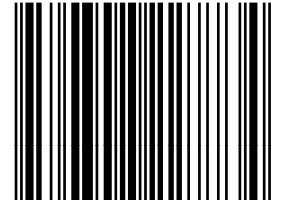
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