STATUTORY INSTRUMENTS

2021 No. 740

The Finance Act 2020, Schedule 11 (Appointed Day) (Northern Ireland) Regulations 2021

Citation and interpretation

1.—(1) These Regulations may be cited as the Finance Act 2020, Schedule 11 (Appointed Day) (Northern Ireland) Regulations 2021.

(2) In these Regulations, references to Northern Ireland do not include any of the territorial sea of the United Kingdom that is adjacent to Northern Ireland.