
STATUTORY INSTRUMENTS

2022 No. 1278 (C. 103)

**VALUE ADDED TAX
CORPORATION TAX
INCOME TAX**

The Finance Act 2021 (Value Added Tax)
(Penalties) (Appointed Day) Regulations 2022

Made - - - - 5th December 2022

The Treasury, in exercise of the powers conferred by sections 116(3) and (4), 117(2) and (3) and 118(2) and (3) of the Finance Act 2021⁽¹⁾, make the following Regulations.