Status:	This is the	original vers	sion (as it was	originally mad	le). This
item of	legislation	is currently	only available	in its original	format.

## STATUTORY INSTRUMENTS

## 2022 No. 1278

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

Andrew Stephenson Steve Double Two of the Lords Commissioners of His Majesty's Treasury

5th December 2022