
STATUTORY INSTRUMENTS

2023 No. 817

TAXES

The Platform Operators (Due Diligence and Reporting Requirements) Regulations 2023

<i>Made</i>	- - - -	<i>18th July 2023</i>
<i>Laid before the House of Commons</i>	- - - -	<i>19th July 2023</i>
<i>Coming into force</i>	- -	<i>1st January 2024</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 136 of the Finance Act 2002⁽¹⁾ and section 349 of the Finance (No. 2) Act 2023⁽²⁾.

(1) 2002 c. 23.
(2) 2023 c. 30.