
STATUTORY INSTRUMENTS

2016 No. 1010

The Finance Act 2015, Section 20(2) and (3) and the Finance Act 2016, Section 173(1) (Appointed Days) Regulations 2016

Appointed Days

4. The amendments made by section 20(2) of the Finance Act 2015 have effect in respect of gifts made on or after 6th April 2017.