
STATUTORY INSTRUMENTS

2016 No. 1249

**The Finance Act 2016, Section 162(1) and
Schedule 20 (Appointed Day) Regulations 2016**

Appointed Day

2. Section 162(1) of the Finance Act 2016 (“the Act”) and Schedule 20 to the Act come into force on 1st January 2017 (penalties for acts or omissions occurring on or after that day which encourage, assist or otherwise facilitate conduct constituting offshore tax evasion or non-compliance within paragraph 1(2) of that Schedule).