

2017 No. 355 (C. 34)

INCOME TAX

**The Finance Act 2016, Section 113(1) to (4) (Commencement)
Regulations 2017**

Made - - - -

9th March 2017

The Treasury make the following Regulations in exercise of the powers conferred by section 113(16) of the Finance Act 2016(a).

Citation

1. These Regulations may be cited as the Finance Act 2016, Section 113(1) to (4) (Commencement) Regulations 2017.

Provision coming into force on 6th April 2017

2. Section 113(1) to (4) of the Finance Act 2016 (apprenticeship levy: error penalties) comes into force on 6th April 2017.

*David Evennett
Andrew Griffiths*

9th March 2017

Two of the Lords Commissioners of Her Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 brings section 113(1) to (4) of the Finance Act 2016 (c. 24) into force. The effect of these Regulations is to bring into force the penalties provisions relating to errors under Table 1 of paragraph 1 and paragraphs 13 and 21C of Schedule 24 to the Finance Act 2007 (c. 11) in so far as these provisions relate to apprenticeship levy.

A Tax information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are commencement Regulations.

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