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STATUTORY INSTRUMENTS

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**2018 No. 298**

**The Finance (No. 2) Act 2017, Part 3  
(Appointed Days) Regulations 2018**

**Citation**

1. These Regulations may be cited as the Finance (No. 2) Act 2017, Part 3 (Appointed Days) Regulations 2018.

**Appointed Days**

2.—(1) Subject to paragraph (2), and so far as not already brought into force by section 59(1)(a) of the Finance (No. 2) Act 2017, Part 3 of that Act comes into force on 1st April 2019.

(2) The amendments made by section 56 of the Finance (No. 2) Act 2017(1) come into force on 1st April 2018.

*Penny Ciniewicz  
Justin Holliday*

Two of the Commissioners for Her Majesty's  
Revenue and Customs

5th March 2018

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(1) Section 56 of the Finance (No. 2) Act 2017 amends section 13A(2) (customs and excise reviews and appeals relevant decisions) of, and Schedule 5 (decisions subject to review and appeal) to, the Finance Act 1994 (c. 9).