
STATUTORY INSTRUMENTS

2021 No. 1079 (C. 62)

INCOME TAX

The Finance (No. 2) Act 2017, Sections 60 and 61
and Schedule 14 (Digital Reporting and Record-
Keeping) (Appointed Day) Regulations 2021

Made - - - - 23rd September
2021

THE FINANCE (NO. 2) ACT 2017, SECTIONS 60 AND 61
AND SCHEDULE 14 (DIGITAL REPORTING AND RECORD-
KEEPING) (APPOINTED DAY) REGULATIONS 2021

1. Citation
2. Appointed Day
Signature
Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- reg. 2 word substituted by [S.I. 2024/422 reg. 2\(2\)](#)