
STATUTORY INSTRUMENTS

2021 No. 1079

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

Appointed Day

2. 6th April 2024 is appointed as the day on which sections 60(1) to (3) and 61(1) to (5) of, and Schedule 14 to, the Finance (No. 2) Act 2017⁽¹⁾ come into force.

Commencement Information

II Reg. 2 in force at made date

⁽¹⁾ Section 60(3) of, and Schedule 14 to the Finance (No. 2) Act 2017 are amended by paragraph 7 of Schedule 6 to the Finance Act 2018 (c. 3).

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\(2\)](#)