



Finance Act 2016

2016 CHAPTER 24

PART 11

ADMINISTRATION, ENFORCEMENT AND SUPPLEMENTARY POWERS

Assessment and returns

167 Simple assessments

- (1) Schedule 23 contains provisions about simple assessments by HMRC.
- (2) Paragraphs 1 to 8 of that Schedule have effect in relation to the 2016-17 tax year and subsequent years.
- (3) Paragraph 9 of that Schedule comes into force on such day as the Treasury may appoint by regulations made by statutory instrument.
- (4) Regulations under subsection (3) may—
 - (a) commence paragraph 9 generally or only for specified purposes, and
 - (b) appoint different days for different purposes.

Status:

Point in time view as at 15/09/2016.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations.