## STATUTORY INSTRUMENTS

2016 No. 1249 (C. 86)

## INCOME TAX CAPITAL GAINS TAX INHERITANCE TAX

The Finance Act 2016, Section 162(1) and Schedule 20 (Appointed Day) Regulations 2016

*Made - - - 19th December 2016* 

The Treasury make the following Regulations in exercise of the powers conferred by section 162(2) and (3) of the Finance Act 2016(1).