
STATUTORY INSTRUMENTS

2017 No. 259

**The Finance Act 2016, Schedule 21
(Appointed Days) Regulations 2017**

Appointed days

3. The exceptions referred to in regulation 2 are—
- (a) paragraph 2(4) of Schedule 21, which comes into force on 8th March 2017 for the purpose of making the regulations required by paragraph 9(1C) of Schedule 24 to the Finance Act 2007⁽¹⁾ (penalties for errors);
 - (b) paragraph 6(4) of Schedule 21, which comes into force on 8th March 2017 for the purpose of making the regulations required by paragraph 12(2C) of Schedule 41 to the Finance Act 2008⁽²⁾ (penalties: failure to notify etc);
 - (c) paragraph 10(5) of Schedule 21, which comes into force on 8th March 2017 for the purpose of making the regulations required by paragraph 14(2C) of Schedule 55 to the Finance Act 2009⁽³⁾ (penalty for failure to make returns etc).

(1) 2007 c. 11; paragraph 9 was amended by paragraph 9 of Schedule 40 to the Finance Act 2008 (c. 9) and paragraph 4 of Schedule 57 to the Finance Act 2009 (c. 10).

(2) 2008 c. 9.

(3) 2009 c. 10; paragraph 14 was amended with effect from a day to be appointed by paragraph 8 of Schedule 10 to the Finance (No. 3) Act 2010 (c. 33).