

**2017 No. 261 (C. 23)**

**REVENUE AND CUSTOMS**

**The Finance Act 2016, Section 164 (Appointed Day)  
Regulations 2017**

*Made* - - - -

*3rd March 2017*

The Treasury make the following Regulations in exercise of the powers conferred by section 164(7) of the Finance Act 2016(a).

**Citation**

1. These Regulations may be cited as the Finance Act 2016, Section 164 (Appointed Day) Regulations 2017.

**Appointed day**

2. The appointed day for the coming into force of the amendments to section 94 of the Finance Act 2009(b) (publishing details of deliberate tax defaulters) made by section 164 of the Finance Act 2016 is 1st April 2017.

*Andrew Griffiths  
Guto Bebb*

3rd March 2017

Two of the Lords Commissioners of Her Majesty's Treasury

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

The Regulations appoint 1st April 2017 as the day on which the amendments to section 94 of the Finance Act 2009 (c. 10) made by section 164 of the Finance Act 2016 (c. 24). Section 94 gives the Commissioners for Her Majesty's Revenue and Customs the power to publish information about persons subject to "relevant tax penalties" as defined by that section. The amendments made to section 94 include adding penalties relating to offshore matters and offshore transfers as "relevant tax penalties" and other consequential amendments.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and is appointed day regulations.

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(a) 2016 c. 24  
(b) 2009 c. 10

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