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STATUTORY INSTRUMENTS

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**2017 No. 261**

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<sup>(1)</sup> (publishing details of deliberate tax defaulters) made by section 164 of the Finance Act 2016 is 1st April 2017.