
STATUTORY INSTRUMENTS

2017 No. 277

The Finance Act 2016, Schedule 22
(Appointed Days) Regulations 2017

Citation and interpretation

1.—(1) These Regulations may be cited as the Finance Act 2016, Schedule 22 (Appointed Days) Regulations 2017.

(2) In these Regulations, “transfer of value” has the same meaning as it does in section 3 of the Inheritance Tax Act 1984⁽¹⁾.

⁽¹⁾ 1984 c. 51; section 3 was amended by paragraph 8 of Schedule 20 to the Finance Act 2006.