
STATUTORY INSTRUMENTS

2019 No. 360

TAXES

**The Delivery of Tax Information through
Software (Ancillary Metadata) Regulations 2019**

<i>Made</i>	- - - -	<i>25th February 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>26th February 2019</i>
<i>Coming into force</i>		<i>19th March 2019</i>

**THE DELIVERY OF TAX INFORMATION THROUGH
SOFTWARE (ANCILLARY METADATA) REGULATIONS 2019**

1. Citation, commencement and interpretation
 2. Obligation on software suppliers: relevant ancillary metadata
 3. (1) The obligation in paragraph (2) applies to a software...
 4. Penalty for non-compliance with relevant ancillary metadata obligation
- Signature
Explanatory Note