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STATUTORY INSTRUMENTS

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**2021 No. 1079**

The Finance (No. 2) Act 2017, Sections 60 and 61  
and Schedule 14 (Digital Reporting and Record-  
Keeping) (Appointed Day) Regulations 2021

**Citation**

1. These Regulations may be cited as the Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021.

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**Commencement Information**

**II** Reg. 1 in force at made date

**Changes to legislation:**

There are currently no known outstanding effects for the The Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021, Section 1.