

**2024 No. 422 (C. 22)**

**INCOME TAX**

**The Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule  
14 (Digital Reporting and Record-Keeping) (Appointed Day)  
(Amendment) Regulations 2024**

Made - - - -

25th March 2024

The Treasury make these Regulations in exercise of the powers conferred by sections 60(4) and 61(6) of the Finance (No. 2) Act 2017(a).

**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) (Amendment) Regulations 2024.

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

2.—(1) The Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021(b) are amended as follows.

(2) In regulation 2 (appointed day) for “2024” substitute “2026”.

25th March 2024

*Joy Morrissey*  
*Amanda Milling*  
Two of the Lords Commissioners of His Majesty's Treasury

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(a) 2017 c. 32.  
(b) S.I. 2021/1079 (C. 62).

## EXPLANATORY NOTE

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

These Regulations amend the Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021, postponing the appointed day on which section 60(1) to (3), section 61(1) to (5) of, and Schedule 14 of the Finance (No. 2) Act 2017 come into force from 6th April 2024 to 6th April 2026.

Section 60 amends the Taxes Management Act 1970 by inserting digital reporting and record-keeping provisions in section 12C and Schedule A1 of that Act.

Section 61 introduces Schedule 14, which makes further amendments to the Taxes Management Act 1970 and other Acts, and provides for a power to amend or modify provision of the Taxes Acts in consequence of the provision made by section 60 or Schedule 14.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day regulations.

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