
STATUTORY INSTRUMENTS

2024 No. 422

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⁽¹⁾ are amended as follows.

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