
STATUTORY INSTRUMENTS

2024 No. 440 (C. 25)

**INCOME TAX
CAPITAL GAINS TAX**

The Finance Act 2021 (Income Tax and
Capital Gains Tax) (Penalties) (Appointed
Day: Eligible Volunteers) Regulations 2024

Made - - - - *26th March 2024*

The Treasury make these Regulations in exercise of the powers conferred by sections 116(3) and (4), 117(2) and (3) and 118(2) and (3) of the Finance Act 2021⁽¹⁾ and section 37 of the Finance Act 2024⁽²⁾.

(1) 2021 c. 26.
(2) 2024 c. 3.