STATUTORY INSTRUMENTS

2018 No. 298 (C. 26)

CUSTOMS
VALUE ADDED TAX

The Finance (No. 2) Act 2017, Part 3 (Appointed Days) Regulations 2018

Made - - - - 5th March 2018

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 59(1)(b) and (2) of the Finance (No. 2) Act 2017(**1**):

Citation

1. These Regulations may be cited as the Finance (No. 2) Act 2017, Part 3 (Appointed Days) Regulations 2018.

Appointed Days

2.—(1) Subject to paragraph (2), and so far as not already brought into force by section 59(1)(a) of the Finance (No. 2) Act 2017, Part 3 of that Act comes into force on 1st April 2019.

(2) The amendments made by section 56 of the Finance (No. 2) Act 2017(**2**) come into force on 1st April 2018.

Penny Ciniewicz
Justin Holliday
Two of the Commissioners for Her Majesty's
Revenue and Customs

5th March 2018

(**1**) 2017 c. 32.
(**2**) Section 56 of the Finance (No. 2) Act 2017 amends section 13A(2) (customs and excise reviews and appeals relevant decisions) of, and Schedule 5 (decisions subject to review and appeal) to, the Finance Act 1994 (c. 9).