STATUTORY INSTRUMENTS

2017 No. 355 (C. 34)

INCOME TAX

The Finance Act 2016, Section 113(1) to (4) (Commencement) Regulations 2017

Made - - - - 9th March 2017

The Treasury make the following Regulations in exercise of the powers conferred by section 113(16) of the Finance Act 2016(**1**).

Citation

1. These Regulations may be cited as the Finance Act 2016, Section 113(1) to (4) (Commencement) Regulations 2017.

Provision coming into force on 6th April 2017

2. Section 113(1) to (4) of the Finance Act 2016 (apprenticeship levy: error penalties) comes into force on 6th April 2017.

David Evennett
Andrew Griffiths
Two of the Lords Commissioners of Her Majesty's Treasury

9th March 2017

(**1**) 2016 c. 24.