STATUTORY INSTRUMENTS

## 2017 No. 261 (C. 23)

## **REVENUE AND CUSTOMS**

The Finance Act 2016, Section 164 (Appointed Day) Regulations 2017

Made - - - - 3rd March 2017

The Treasury make the following Regulations in exercise of the powers conferred by section 164(7) of the Finance Act 2016(1).

## Citation

**1.** These Regulations may be cited as the Finance Act 2016, Section 164 (Appointed Day) Regulations 2017.

## Appointed day

**2.** The appointed day for the coming into force of the amendments to section 94 of the Finance Act 2009(**2**) (publishing details of deliberate tax defaulters) made by section 164 of the Finance Act 2016 is 1st April 2017.

Andrew Griffiths Guto Bebb Two of the Lords Commissioners of Her Majesty's Treasury

3rd March 2017

<sup>(1) 2016</sup> c. 24 (2) 2000 c. 10

<sup>(</sup>**2**) 2009 c. 10