STATUTORY INSTRUMENTS

2016 No. 1171 (C. 81)

EXCISE

The Finance Act 2016, Section 179 (Appointed Days) Regulations 2016

Made - - - - 5th December 2016

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 179(5) and (6) of the Finance Act 2016(**1**).

Citation

1. These Regulations may be cited as the Finance Act 2016, Section 179 (Appointed Days) Regulations 2016.

Appointed Days

2.—(1) This regulation applies to subsections (1) to (4) of section 179 of the Finance Act 2016.

(2) Except as provided by paragraph (3), the day appointed for the coming into force of the amendments made by subsections (1) to (4) of that section is 6th December 2016.

(3) The day appointed for the coming into force of the amendment made by subsection (1) of that section to insert section 8L(1) into the Tobacco Products Duty Act 1979(**2**) is 1st April 2017.

Jim Harra
Edward Troup
Two of the Commissioners for Her Majesty's Revenue and Customs

5th December 2016

(**1**) 2016 c. 24.
(**2**) 1979 c. 7.