STATUTORY INSTRUMENTS

2015 No. 2035 (C. 126)

INCOME TAX

The Finance Act 2015, Section 23 (Appointed Day) Regulations 2015

Made - - - - 15th December 2015

The Treasury, in exercise of the powers conferred by section 23(3) of the Finance Act 2015(**1**), make the following Regulations:

Citation

1. These Regulations may be cited as the Finance Act 2015, Section 23 (Appointed Day) Regulations 2015.

Appointed day

2. 1st January 2016 is the day appointed for the amendment made by section 23 of the Finance Act 2015 to come into force, so far as that amendment is not already brought into force by section 23(2) of that Act.

Mel Stride
George Hollingbery
Two of the Lords Commissioners of Her Majesty's Treasury

15th December 2015

(**1**) 2015 c.11