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STATUTORY INSTRUMENTS

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**2017 No. 259 (C. 22)**

**INCOME TAX  
CAPITAL GAINS TAX  
INHERITANCE TAX**

The Finance Act 2016, Schedule 21  
(Appointed Days) Regulations 2017

*Made* - - - - *3rd March 2017*

THE FINANCE ACT 2016, SCHEDULE 21  
(APPOINTED DAYS) REGULATIONS 2017

1. Citation and interpretation
2. Appointed days
3. The exceptions referred to in regulation 2 are—  
Signature  
Explanatory Note