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STATUTORY INSTRUMENTS

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**2022 No. 1278 (C. 103)**

**VALUE ADDED TAX  
CORPORATION TAX  
INCOME TAX**

The Finance Act 2021 (Value Added Tax)  
(Penalties) (Appointed Day) Regulations 2022

*Made - - - - 5th December 2022*

THE FINANCE ACT 2021 (VALUE ADDED TAX)  
(PENALTIES) (APPOINTED DAY) REGULATIONS 2022

1. Citation
2. Appointed Day  
Signature  
Explanatory Note