

2018 No. 298 (C. 26)

CUSTOMS

VALUE ADDED TAX

**The Finance (No. 2) Act 2017, Part 3 (Appointed Days)
Regulations 2018**

Made - - - -

5th March 2018

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 59(1)(b) and (2) of the Finance (No. 2) Act 2017(a):

Citation

1. These Regulations may be cited as the Finance (No. 2) Act 2017, Part 3 (Appointed Days) Regulations 2018.

Appointed Days

2.—(1) Subject to paragraph (2), and so far as not already brought into force by section 59(1)(a) of the Finance (No. 2) Act 2017, Part 3 of that Act comes into force on 1st April 2019.

(2) The amendments made by section 56 of the Finance (No. 2) Act 2017(b) come into force on 1st April 2018.

*Penny Ciniewicz
Justin Holliday*

5th March 2018

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations appoint the days on which the remaining provisions of Part 3 of the Finance (No. 2) Act 2017 ("the Act") come into force. Part 3 of the Act introduces a scheme prohibiting any person from carrying on a third country goods fulfilment business unless the person is approved by the Commissioners for Her Majesty's Revenue and Customs. The provisions of Part 3 conferring powers to make regulations came into force on 16th November 2017 (the day on which the Act was passed).

Regulation 2(1) provides that, subject to regulation 2(2), the remaining provisions of Part 3 of the Act come into force on 1st April 2019.

(a) 2017 c. 32.

(b) Section 56 of the Finance (No. 2) Act 2017 amends section 13A(2) (customs and excise reviews and appeals relevant decisions) of, and Schedule 5 (decisions subject to review and appeal) to, the Finance Act 1994 (c. 9).

Regulation 2(2) provides that the amendments made by section 56 of the Act come into force on 1st April 2018.

A Tax Information and Impact Note has not been prepared for these Regulations as they give effect to previously announced policy and are appointed day regulations.