STATUTORY INSTRUMENTS

2026 No. 356 (C. 30)

INCOME TAX

The Finance (No. 2) Act 2017, Sections 60 and 61 (Digital Reporting and Record-Keeping) (Appointed Day and Revocations) Regulations 2026

Made - - - - 24th March 2026

The Treasury make these Regulations in exercise of the powers conferred by sections 60(4) and 61(6) of the Finance (No. 2) Act 2017(**1**).

Citation

1. These Regulations may be cited as the Finance (No. 2) Act 2017, Sections 60 and 61 (Digital Reporting and Record-Keeping) (Appointed Day and Revocations) Regulations 2026.

Appointed Day

2. 1st April 2026 is appointed as the day on which sections 60(1) to (3) and 61(2) to (5) of the Finance (No. 2) Act 2017(**2**) come into force.

Revocation of earlier Regulations

3. The following Regulations are revoked—

(a) the Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) Regulations 2021(**3**);

(b) the Finance (No. 2) Act 2017, Sections 60 and 61 and Schedule 14 (Digital Reporting and Record-Keeping) (Appointed Day) (Amendment) Regulations 2024(**4**).

(**1**) 2017 c. 32. Section 61(6) of the Finance (No. 2) Act 2017 is amended by section 258(7) of the Finance Act 2026 (c. 11)

(**2**) Schedule A1 to the Taxes Management Act 1970 (c. 9), inserted by section 60(3) of the Finance (No. 2) Act 2017, is amended by paragraph 7 of Schedule 6 to the Finance Act 2018 (c. 3) and sections 256, 257 and 258 of the Finance Act 2026 (c. 11).

(**3**) S.I. 2021/1079.

(**4**) S.I. 2024/422.

Taiwo Owatemi
Stephen Morgan
Two of the Lords Commissioners of His Majesty's Treasury

24th March 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke earlier appointed day regulations and appoint 1st April 2026 as the day on which sections 60(1) to (3) and 61(2) to (5) of the Finance (No. 2) Act 2017 come into force.

Section 60 amends the Taxes Management Act 1970 by inserting digital reporting and record-keeping provisions in a new section 12C and Schedule A1 to that Act.

Section 61 provides for a power to amend or modify provision of the Taxes Acts in consequence of the provision made by section 60.

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.