

List of provisions that will apply from the start of the 2017/18 tax year or other point before the introduction of the forthcoming Finance Bill

The second 2017 Finance Bill, which the Government has announced will be introduced in the autumn, will legislate for policies that have already been announced. This includes a number of provisions that have been announced as applying from the start of the 2017/18 tax year or other point before the introduction of the forthcoming Finance Bill. The Government has confirmed that these dates of application will be retained and that those affected by the provisions should continue to assume that they will apply as originally announced. To provide maximum certainty for taxpayers, the list below sets out all the provisions to which this applies.

- Taxable benefits: time limit for making good
- Pensions advice
- Legal expenses etc.
- Money purchase annual allowance
- EIS and SEIS: the no pre-arranged exits requirement
- VCTs: follow-on funding
- Social investment tax relief
- Business investment relief
- Calculation of profits of trades and property businesses
- Trading and property allowances
- Carried-forward losses
- Losses: counteraction of avoidance arrangements
- Corporate interest restriction
- Museum and gallery exhibitions
- Grassroots sports
- Profits from the exploitation of patents: cost-sharing arrangements
- Hybrid and other mismatches
- Elections in relation to assets appropriated to trading stock
- Substantial shareholding exemption
- Substantial shareholding exemption: institutional investors
- Deemed domicile: income tax and capital gains tax
- Deemed domicile: inheritance tax
- Settlements and transfers of assets abroad: value of benefits

- Exemption from attribution of carried interest gains
- Inheritance tax on overseas property representing UK residential property
- Employment income provided through third parties
- Trading income provided through third parties
- Disguised remuneration schemes: restriction of income tax relief
- Disguised remuneration schemes: restriction of corporation tax relief
- First-year allowance for expenditure on electric vehicle charging points
- Disposals concerned with land in United Kingdom
- Petroleum revenue tax: elections for oil fields to become non-taxable
- Gaming duty: rates
- Remote gaming duty: freeplay