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STATUTORY INSTRUMENTS

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**2019 No. 689**

**The Taxes (Amendments) (EU Exit) Regulations 2019**

**PART 2**

Amendments to primary legislation

**Finance Act 1986**

- 4.**—(1) Part 4 of the Finance Act 1986<sup>(1)</sup> (stamp duty reserve tax) is amended as follows.
- (2) In section 99<sup>(2)</sup>—
- (a) in subsection (4)(d)—
- (i) for “an SE” substitute “a UK Societas<sup>(3)</sup>”;
- (ii) omit the words from “and, at the time” to the end;
- (b) in subsection (4A) omit paragraph (b) and the “and” at the end of paragraph (a).

**Commencement Information**

- II** [Reg. 4](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

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(1) 1986 c. 41.

(2) Subsection (4) of section 99 was amended, and subsection (4A) of that section inserted, by section 57(1) of the Finance Act (No. 2) 2005 (c. 22).

(3) See the European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 (S.I. 2018/1298).

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 4.