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STATUTORY INSTRUMENTS

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**2019 No. 689**

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

**PART 5**

**Transitional and savings provisions**

**Transitional and savings provisions**

**43.** The amendment made by regulation 7(3) to paragraph 2(4)(a) of Schedule 5 to the Finance Act 1997<sup>(1)</sup> does not apply in relation to mistaken assumptions made about the operation, before the time that amendment comes into force, of any provision of EU legislation relating to any duty of excise, insurance premium tax or landfill tax or to any matter connected with those taxes.

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**Commencement Information**

- II** [Reg. 43](#) 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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<sup>(1)</sup> 1997 c. 16. Paragraph 2(4)(a) was amended by [S.I. 2011/1043](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 43.