
STATUTORY INSTRUMENTS

2019 No. 818

The Taxes (Amendments) (EU Exit) (No. 2) Regulations 2019

PART 1

Introduction

Citation and commencement

1.—(1) These Regulations may be cited as the Taxes (Amendments) (EU Exit) (No. 2) Regulations 2019.

(2) This regulation and regulation 8(1) to (6) come into force on exit day.

(3) Regulations 3 to 7, 8(7) and 9 to 13 come into force immediately after the coming into force of the Taxes (Amendments) (EU Exit) Regulations 2019⁽¹⁾.

(4) Regulations 2 and 14 come into force immediately after the coming into force of the Stamp Duty and Stamp Duty Reserve Tax (Amendment) (EU Exit) Regulations 2019⁽²⁾.

⁽¹⁾ S.I. 2019/689.

⁽²⁾ S.I. 2019/515.