
STATUTORY INSTRUMENTS

2019 No. 818

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

PART 3

Amendments to subordinate legislation

The Offshore Funds (Tax) Regulations 2009

- 10.**—(1) The Offshore Funds (Tax) Regulations 2009⁽¹⁾ are amended as follows.
- (2) In regulation 12 in the definition of “regulated market” for paragraph (c) substitute—
- “(c) a Gibraltar regulated market within the meaning given by Article 26(11)(b)(i) of that Regulation;”.

⁽¹⁾ S.I. 2009/3001, relevant amending instruments are S.I. 2011/1211, S.I. 2017/701, S.I. 2019/689.