
STATUTORY INSTRUMENTS

2019 No. 818

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

PART 3

Amendments to subordinate legislation

The Stamp Duty and Stamp Duty Reserve Tax (Exchange Traded Funds) (Exemption) Regulations 2014

14.—(1) The Stamp Duty and Stamp Duty Reserve Tax (Exchange Traded Funds) (Exemption) Regulations 2014⁽¹⁾ are amended as follows.

(2) In regulation 2—

(a) in the definition of “multilateral trading facility”—

(i) for paragraph (c) substitute—

“(c) a Gibraltar multilateral trading facility within the meaning given by Article 26(11)(b)(ii) of that Regulation;”;

(ii) omit the words from “and in paragraph (c)” to the end;

(b) 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;”.