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STATUTORY INSTRUMENTS

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**2019 No. 818**

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

**PART 2**

Amendments to primary legislation

**Taxation of Chargeable Gains Act 1992**

- 4.—(1) The Taxation of Chargeable Gains Act 1992(1) is amended as follows.
- (2) In section 151N(2A) in the definition of “multilateral trading facility”—
- (a) for paragraph (c) substitute—
    - “(c) a Gibraltar multilateral trading facility within the meaning given by Article 26(11)(b)(ii) of that Regulation.”;
  - (b) omit the words from “and in paragraph (c)” to the end.

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(1) 1992 c. 12. Section 151N was inserted by paragraph 34 of Schedule 2 to the Taxation (International and Other Provisions) Act 2010 (c. 8) and relevantly amended by S.I. 2019/689.