

2020 No. 1383

EXITING THE EUROPEAN UNION

CAPITAL GAINS TAX

CORPORATION TAX

INCOME TAX

**The Double Taxation Dispute Resolution (EU) (Revocation)
(EU Exit) Regulations 2020**

Made - - - - *30th November 2020*

Laid before the House of Commons *1st December 2020*

Coming into force in accordance with regulation 1

The Treasury, in exercise of the powers conferred by section 128A(1), (2) and (3) of the Taxation (International and Other Provisions) Act 2010(a), make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Double Taxation Dispute Resolution (EU) (Revocation) (EU Exit) Regulations 2020 and come into force on IP completion day(b).

Revocation of the Double Taxation Dispute Resolution (EU) Regulations 2020

2. The Double Taxation Dispute Resolution (EU) Regulations 2020(c) are revoked.

James Morris
Michael Tomlinson

30th November 2020

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 2010 c. 8. Section 128A of that Act was inserted by section 83 of the Finance Act 2019 (c. 1).
(b) "IP completion day" is defined in Schedule 1 to the Interpretation Act 1978 (c. 30) as having the same meaning as in the European Union (Withdrawal Agreement) Act 2020 (c. 1) (see section 39(1) to (5) of that Act). The definition of IP completion day was inserted by paragraph 12 of Part 2 of Schedule 5 to the European Union (Withdrawal Agreement) Act 2020.
(c) S.I. 2020/51.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations revoke the Double Taxation Dispute Resolution (EU) Regulations 2020 which implement Council Directive (EU) 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union.

A Tax Information and Impact Note has not been prepared for this Instrument as it contains no substantive changes to tax policy.

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