
STATUTORY INSTRUMENTS

2020 No. 1499

**The Taxes (State Aid) (Amendments)
(EU Exit) Regulations 2020**

PART 2

Amendments to primary legislation

Income Tax Act 2007

- 4.—(1) The Income Tax Act 2007(1) is amended as follows.
- (2) In section 173A(3)(c)(2)—
- (a) after “approved by the European Commission” insert “before IP completion day”;
 - (b) for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect at the time of the approval)”.
- (3) In section 175A(8)(3)—
- (a) in the definition of “entering a new product or geographical market” after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”;
 - (b) in the definition of “first commercial sale” for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect in the United Kingdom immediately before IP completion day)”.
- (4) In section 180B(3)(4) after “Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C244/02)” insert “as those guidelines had effect in the United Kingdom immediately before IP completion day”.
- (5) In section 196A(5) after “30 December 2003” insert “, except that references in that Framework to building in the Union are to be read as including building in the United Kingdom”.
- (6) In section 257DE(3)(6) after “Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C244/02)” insert “as those guidelines had effect in the United Kingdom immediately before IP completion day”.
- (7) In section 257MNC(7)—
- (a) in subsection (5)—

(1) [2007 c 3](#).

(2) Section 173A was inserted by paragraph 5(3) of Schedule 16 to the Finance Act [2007 \(c. 11\)](#). Subsection (3)(c) was inserted by paragraph 7(3)(b) of Schedule 7 to the Finance Act 2012 and amended by paragraph 7(3)(b) of Schedule 5 to the Finance (No. 2) Act [2015 \(c. 33\)](#).

(3) Inserted by paragraph 12 of Schedule 5 to the Finance (No. 2) Act 2015.

(4) Inserted by paragraph 1(4) of Schedule 2 to the Finance (No. 3) Act 2010.

(5) Inserted by paragraph 6 of Schedule 11 to the Finance Act [2008 \(c. 9\)](#).

(6) Inserted by paragraph 1 of Schedule 6 to the Finance Act 2012.

(7) Inserted by paragraph 1(3) of Schedule 1 to the Finance (No. 2) Act [2017 \(c. 32\)](#).

- (i) in the opening words, after “laid down” insert “in [Commission Regulation \(EU\) No 1407/2013](#)(**8**) (de minimis aid) as it had effect in the United Kingdom immediately before IP completion day”;
- (ii) omit paragraphs (a) and (b);
- (b) in subsection (6) for “as amended from time to time” substitute “as it had effect in the United Kingdom immediately before IP completion day”.
- (8) In section 280B(4)(c)(**9**) for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect at the time of the approval)”.
- (9) In section 280C(9)(**10**)—
 - (a) in the definition of “entering a new product or geographical market”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”;
 - (b) in the definition of “first commercial sale” for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect in the United Kingdom immediately before IP completion day)”.
- (10) In section 286B(2)(**11**) after “Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C244/02)” insert “as those guidelines had effect in the United Kingdom immediately before IP completion day”.
- (11) In section 292A(3)(c)(**12**)—
 - (a) after “approved by the European Commission” insert “before IP completion day”;
 - (b) for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect at the time of the approval)”.
- (12) In section 294A(8)(**13**)—
 - (a) in the definition of “entering a new product or geographical market”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”;
 - (b) in the definition of “first commercial sale” for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect in the United Kingdom immediately before IP completion day)”.
- (13) In section 307A(**14**) after “30 December 2003” insert “, except that references in that Framework to building in the Union are to be read as including building in the United Kingdom”.

(8) OJ No. L 352, 24.12.2013, p.1; amended by [Commission Regulation \(EU\) No 2020/972](#), OJ No. L 251, 7.7.2020, p. 3.

(9) Inserted by paragraph 3 of Schedule 8 to the Finance Act 2012 and amended by paragraph 4(5)(b) of Schedule 6 to the Finance (No. 2) Act 2015.

(10) Inserted by paragraph 5 of Schedule 6 to the Finance (No. 2) Act 2015.

(11) Inserted by paragraph 2(8) of Schedule 2 to the Finance (No.3) Act 2010.

(12) Section 292A was inserted by paragraph 6(3) of Schedule 16 to the Finance Act 2007. Subsection (c) was inserted by paragraph 6(3)(b) of Schedule 8 to the Finance Act 2012 and amended by paragraph 7(3)(b) of Schedule 6 to the Finance (No. 2) Act 2015.

(13) Inserted by paragraph 11 of Schedule 6 to the Finance (No. 2) Act 2015.

(14) Inserted by paragraph 9 of Schedule 11 to the Finance Act 2008.