



Finance Act 2019

2019 CHAPTER 1

PART 5

MISCELLANEOUS AND FINAL

EU withdrawal

90 Minor amendments in consequence of EU withdrawal

- (1) The Treasury may by regulations make such provision as they consider appropriate—
- (a) for the purpose of maintaining the effect of any relevant tax legislation on the withdrawal of the United Kingdom from the EU (and, accordingly, on the United Kingdom ceasing to be an EEA state);
 - (b) for the purposes of any relevant tax, in connection with any provision made by regulations under section 8 of the European Union (Withdrawal) Act 2018 (power to remedy deficiencies);
 - (c) in connection with any reference in relevant tax legislation to euros;
 - (d) amending paragraph 2(4) of Schedule 5 to FA 1997 (indirect taxes: overpayments etc) for the purposes of removing the reference to EU legislation;
 - (e) amending section 173 of FA 2006 (international tax enforcement) to permit the disclosure of information to the Commissioners by other public authorities and by the Commissioners (subject to conditions about its use) to persons outside the United Kingdom.
- (2) The regulations may—
- (a) amend any enactment;
 - (b) contain incidental, transitional or saving provision;
 - (c) make different provision for different purposes.
- (3) Where—
- (a) regulations under this section are made after exit day, and

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Section 90. (See end of Document for details)

- (b) a provision of the regulations is made by virtue of any of paragraphs (a) to (d) of subsection (1),
the regulations may provide that the provision has effect from exit day.
- (4) Regulations under this section are to be made by statutory instrument.
- (5) A statutory instrument containing regulations under this section is subject to annulment in pursuance of a resolution of the House of Commons.
- (6) In this section—
“the Commissioners” means the Commissioners for Her Majesty’s Revenue and Customs;
“enactment” includes an enactment comprised in subordinate legislation;
“relevant tax” means any tax (including stamp duty) except—
(a) value added tax,
(b) any duty of customs, or
(c) any excise duty under the Alcoholic Liquor Duties Act 1979, the Hydrocarbon Oil Duties Act 1979 or the Tobacco Products Duty Act 1979;
“relevant tax legislation” means any enactment relating to a relevant tax.
- (7) The provisions of this section only come into force if—
(a) a negotiated withdrawal agreement and a framework for the future relationship have been approved by a resolution of the House of Commons on a motion moved by a Minister of the Crown for the purposes of section 13(1) (b) of the European Union (Withdrawal) Act 2018, or
(b) the Prime Minister has notified the President of the European Council, in accordance with Article 50(3) of the Treaty on European Union, of the United Kingdom’s request to extend the period in which the Treaties shall still apply to the United Kingdom, or
(c) leaving the European Union without a withdrawal agreement and a framework for the future relationship has been approved by a resolution of the House of Commons on a motion moved by a Minister of the Crown.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Section 90.