
STATUTORY INSTRUMENTS

2018 No. 1201

The Electronic Money, Payment Services and Payment Systems (Amendment and Transitional Provisions) (EU Exit) Regulations 2018

Saving provision relating to tax

4. For the purposes of an enactment relating to taxation—
 - (a) the provision made by these Regulations is to be treated as not having been made, and
 - (b) where, by virtue of these Regulations, a person ceases to be a person of a particular description, the person is to be treated as continuing to be a person of that description.

Changes to legislation:

The Electronic Money, Payment Services and Payment Systems (Amendment and Transitional Provisions) (EU Exit) Regulations 2018, Section 4 is up to date with all changes known to be in force on or before 22 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulations revoked by [2023 c. 29 Sch. 1 Pt. 2](#)