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STATUTORY INSTRUMENTS

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**2018 No. 1401**

**The Capital Requirements (Amendment)  
(EU Exit) Regulations 2018**

**PART 4**

Amendment of retained direct EU legislation

**CHAPTER 1**

Amendment of the Capital Requirements Regulation

**Article 39 (tax overpayments, tax loss carry backs and deferred tax assets that do not rely on future profitability)**

**90.** In Article 39 (tax overpayments, tax loss carry backs and deferred tax assets that do not rely on future profitability), in paragraph 2—

- (a) in point (b), after “applicable national tax law” insert “of the United Kingdom, or any part of it, or of a third country”;
- (b) in point (c), for “the central government of the Member State in which the institution is incorporated” substitute “the government of the United Kingdom”.