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STATUTORY INSTRUMENTS

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**2019 No. 689**

**The Taxes (Amendments) (EU Exit) Regulations 2019**

**PART 4**

Effect of subordinate legislation

**The EEA Passport Rights (Amendment, etc., and Transitional Provisions) (EU Exit) Regulations 2018**

**36.**—(1) Regulations 8, 11, 28 and 34 of the EEA Passport Rights (Amendment, etc., and Transitional Provisions) (EU Exit) Regulations 2018(1) have effect for the purposes of the following provisions relating to taxation—

- (a) section 59(3)(b)(ii) of the Inheritance Tax Act 1984(2);
- (b) the definition of “general insurance company” in section 96(8) of the Finance Act 1997(3);
- (c) the definition of “general insurance company” in section 63(7) of the Finance Act 2003(4);
- (d) section 275(1)(a) of the Finance Act 2004(5);
- (e) section 704(4)(a) of the Income Tax (Trading and Other Income) Act 2005(6);
- (f) sections 837B(2)(a), 853(2)(a), 885(1) and 991(2)(b) of the Income Tax Act 2007(7);
- (g) section 133E(3)(a) and 133I(1)(a) of the Corporation Tax Act 2009(8);
- (h) sections 269ZG(6)(a), 269B(4), 269DB(3)(c), 269DB(4)(c), 635(2)(a) and 1120(2)(b) of the Corporation Tax Act 2010(9);
- (i) paragraphs 78(1)(b) and 80(1)(b) of Schedule 19, and paragraph 13D(3)(a) of Schedule 23, to the Finance Act 2011(10);
- (j) section 65(2)(a) of the Finance Act 2012(11).

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- (1) S.I. 2018/1149 amended by S.I. 2019/405.
  - (2) 1984 c. 51. Section 59(3)(b) was amended by section 52(4) of the Finance Act 1995 (c. 4), S.I. 2001/3629, paragraph 69 of Schedule 16 to the Finance Act 2012 (c. 14) and paragraph 44 of Schedule 18 to the Financial Services Act 2012 (c. 21).
  - (3) 1997 c. 16. Section 96(8) was relevantly amended by S.I. 2001/3629 and paragraph 83 of Schedule 18 to the Financial Services Act 2012.
  - (4) 2003 c. 14. Section 63(7) was relevantly amended by paragraph 98 of Schedule 18 to the Financial Services Act 2012.
  - (5) 2004 c. 12.
  - (6) 2005 c. 5. Section 704(4)(a) was amended by paragraph 571 of Schedule 1 to the Income Tax Act 2007 (c. 3).
  - (7) 2007 c. 3. Section 837B was inserted by paragraph 71 of Schedule 7 to the Taxation (International and Other Provisions) Act 2010 (c. 8). Section 991(2)(b) was amended by paragraph 6 of Schedule 10 to the Financial Services (Banking Reform) Act 2013 (c. 33).
  - (8) 2009 c. 4. Section 133E and 133I were inserted by section 18(1) of the Finance (No. 2) Act 2015 (c. 33).
  - (9) 2010 c. 4. Section 269ZG was inserted by paragraph 16 of Schedule 4 to the Finance (No. 2) Act 2017 (c. 32). Section 269B was inserted by paragraph 1 of Schedule 2 to the Finance (No. 2) Act 2005 (c. 22). Section 269DB was inserted by paragraph 1 of Schedule 3 to Finance Act (No. 2) 2015. Section 635(2)(a) was amended by paragraph 129 of Schedule 18 to the Financial Services Act 2012. Section 1120(2)(b) was amended by S.I. 2013/636.
  - (10) 2011 c. 11. Paragraph 13D of Schedule 23 was inserted by section 69(1) of the Finance (No. 2) Act 2017.
  - (11) 2012 c. 14.

(2) Regulation 47 of those Regulations has effect for the purposes of section 853(3)(b)(12) of the Income Tax Act 2007.

(3) This regulation has effect—

- (a) notwithstanding regulation 4 of the EEA Passport Rights (Amendment, etc., and Transitional Provisions) (EU Exit) Regulations 2018, and
- (b) notwithstanding that the result may be to impose or increase a relevant tax.

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**Commencement Information**

- I1** [Reg. 36](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

**The Collective Investment Schemes (Amendment etc.) (EU Exit) Regulations 2019**

**37.** Regulation 62 of the Collective Investment Schemes (Amendment etc.) (EU Exit) Regulations 2019(13) has effect notwithstanding that the result may be to impose or increase a relevant tax.

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**Commencement Information**

- I2** [Reg. 37](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

**The Financial Services (Gibraltar) (Amendment) (EU Exit) Regulations 2019**

**38.** Parts 2 and 3 of the Financial Services (Gibraltar) (Amendment) (EU Exit) Regulations 2019(14) have effect notwithstanding that the result may be to impose or increase a relevant tax.

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**Commencement Information**

- I3** [Reg. 38](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

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(12) Section 853(3) was amended by [S.I. 2009/1890](#).

(13) [S.I. 2019/325](#).

(14) [S.I. 2019/589](#).

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, PART 4.