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STATUTORY INSTRUMENTS

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**2019 No. 689**

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

**PART 2**

Amendments to primary legislation

**Finance Act 2003**

**11.**—(1) Part 4 of the Finance Act 2003<sup>(1)</sup> (stamp duty land tax) is amended as follows.

(2) In section 63(7)<sup>(2)</sup>, in the definition of “general insurance company”, omit the words from “, or paragraph 15” to “that Schedule),”.

(3) In section 102A(7)<sup>(3)</sup>—

(a) in paragraph (a) omit “other than the United Kingdom”;

(b) in paragraph (b) after “of” insert “any part of the United Kingdom or of”.

(4) In Schedule 7A<sup>(4)</sup>, in paragraph 2(5)(a) omit “other than the United Kingdom”.

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**Commencement Information**

**11** [Reg. 11](#) 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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(1) [2003 c. 14](#).

(2) Section 63(7) was relevantly amended by paragraph 98 of Schedule 18 to the Financial Services Act 2012.

(3) Section 102A was inserted by paragraph 1 of Schedule 16 to the Finance Act 2016 ([c. 24](#)).

(4) Schedule 7A was inserted by paragraph 4 of Schedule 16 to the Finance Act 2016.

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 11.