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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 2004

- 12.**—(1) Part 4 of the Finance Act 2004<sup>(1)</sup> (pensions) is amended as follows.
- (2) In section 244C<sup>(2)</sup>—
- (a) in the heading for “member and receiving scheme in EEA states” substitute “receiving scheme in EEA state, and member resident in UK or EEA state”;
  - (b) in subsections (2) to (5) for “an EEA state”, in each place where the expression occurs, substitute “a relevant territory”;
  - (c) in subsections (2) and (4) for “same EEA state” substitute “same relevant territory”;
  - (d) after subsection (5) insert—  
“(6) In this section “relevant territory” means the United Kingdom or an EEA state.”;
- (3) In section 275(1)—
- (a) omit “, or” at the end of paragraph (a);
  - (b) omit paragraph (b).

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##### Commencement Information

- II** [Reg. 12](#) 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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<sup>(1)</sup> 2004 c. 12.

<sup>(2)</sup> Section 244C was inserted by paragraph 11 of Schedule 4 to the Finance Act 2017 (c. 10).

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 12.