
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 2

Amendments to primary legislation

Taxes Management Act 1970

- 2.—(1) The Taxes Management Act 1970(1) is amended as follows.
- (2) In the italic cross-heading before section 12A, at the beginning insert “UK Economic Interest Groupings(2) and”.
- (3) In section 12A(3)—
- (a) in the heading, at the beginning insert “UK Economic Interest Groupings and”;
- (b) for subsection (1) substitute—
- “(1) In this section “grouping” means—
- (a) a UK Economic Interest Grouping, or
- (b) a grouping registered in a member State and formed in pursuance of [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping(4) as it has effect in EU law (a “European Economic Interest Grouping”).”;
- (c) in subsection (3) for “grouping which is registered in Great Britain or Northern Ireland or” substitute “UK Economic Interest Grouping, or a European Economic Interest Grouping that”;
- (d) in subsection (8) omit “in accordance with the Council Regulation”;
- (e) after subsection (9) insert—
- “(10) The reference in subsection (8) to the individual or individuals designated as the representative of the manager is a reference—
- (a) in the case of a UK Economic Interest Grouping, to the individual or individuals designated in accordance with regulation 5(1) of the European Economic Interest Grouping Regulations 1989(5), and
- (b) in the case of a European Economic Interest Grouping, to the individual or individuals designated in accordance with [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping as it has effect in EU law.”.

(1) 1970 c. 9.

(2) See the European Economic Interest Grouping (Amendment) (EU Exit) Regulations 2018 ([S.I. 2018/1299](#)).

(3) Section 12A was inserted by paragraph 2 of Schedule 11 to the Finance Act 1990 ([c. 29](#)) and amended by paragraph 2 of Schedule 19 to the Finance Act 1994 ([c. 9](#)).

(4) OJ No. L 199, 31.07.1985, p.1.

(5) [S.I. 1989/638](#); relevant amending instruments are [S.I. 2009/2399](#), [S.I. 2014/2382](#), [S.I. 2018/1299](#).

- (4) In section 98B(6)—
- (a) in the heading, at the beginning insert “UK Economic Interest Groupings and”;
 - (b) for subsection (1) substitute—
 - “(1) In this section “grouping” means—
 - (a) a UK Economic Interest Grouping, or
 - (b) a grouping registered in a member State and formed in pursuance of [Council Regulation \(EEC\) No. 2137/85](#) of 25 July 1985 on the European Economic Interest Grouping as it has effect in EU law.”.

Commencement Information

- II** [Reg. 2](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 2.