
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 3

Amendments to subordinate legislation

The Stamp Duty Reserve Tax Regulations 1986

23.—(1) The Stamp Duty Reserve Tax Regulations 1986⁽¹⁾ are amended as follows.

(2) In regulation 2 for the definition of “EEA regulated market” substitute—

““EEA regulated market” means an EU regulated market within the meaning of Regulation (EU) No. 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments;”.

Commencement Information

II [Reg. 23](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

⁽¹⁾ [S.I. 1986/1711](#); relevant amending instrument are [S.I. 1997/2430](#), [S.I. 2001/3629](#).

Changes to legislation:

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 23.