
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 3

Amendments to subordinate legislation

The Unauthorised Unit Trusts (Tax) Regulations 2013

- 34.**—(1) The Unauthorised Unit Trusts (Tax) Regulations 2013⁽¹⁾ are amended as follows.
- (2) For regulation 23(3) substitute—
- “(3) In this regulation “regulated market” means—
- (a) a UK regulated market within the meaning given by Article 2.1(13A) of Regulation (EU) No 600/2014 of the European Parliament and of the Council of 15 May 2014 on markets in financial instruments,
 - (b) an EU regulated market within the meaning given by Article 2.1(13B) of that Regulation, and
 - (c) a regulated market within the meaning given by Article 2.1(13) of that Regulation which is authorised and functions regularly and in accordance with Part 3 of the Financial Services (Markets in Financial Instruments) Act 2018 of Gibraltar.”

Commencement Information

- II** [Reg. 34](#) 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 34.