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STATUTORY INSTRUMENTS

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**2019 No. 689**

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

**PART 5**

**Transitional and savings provisions**

**Transitional and savings provisions**

**41.** Where a person qualifies for authorisation under Schedule 3 to the Financial Services and Markets Act 2000 by virtue of the Financial Services and Markets Act 2000 (Gibraltar) Order 2001<sup>(1)</sup>, the amendments made by these Regulations to the following provisions do not apply to that person—

- (a) section 59(3)(b) of the Inheritance Tax Act 1984;
- (b) the definition of “general insurance company” in section 96(8) of the Finance Act 1997;
- (c) the definition of “general insurance company” in section 63(7) of the Finance Act 2003;
- (d) section 275(1) of the Finance Act 2004;
- (e) sections 697(2)(a) and 704(3) and (6) of the Income Tax (Trading and Other Income) Act 2005;
- (f) sections 837B(2) and (6), 853(5) and 991(2)(c) of the Income Tax Act 2007;
- (g) section 133I(1)(b) of the Corporation Tax Act 2009;
- (h) sections 269ZG(6)(b), 635(2) and (6) and 1120(2)(c) of the Corporation Tax Act 2010;
- (i) paragraph 13D(3) of Schedule 23 to the Finance Act 2011;
- (j) section 65(2) and (3) of the Finance Act 2012;
- (k) the definition of “European institution” in regulation 2(1)(a) of the Individual Savings Account Regulations 1998.

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**Commencement Information**

- II** [Reg. 41](#) 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> S.I. 2001/3084, amended by S.I. 2005/1, S.I. 2006/1805, S.I. 2007/2931, S.I. 2007/3254, S.I. 2012/2017, S.I. 2013/472, S.I. 2013/3115, S.I. 2014/1292, S.I. 2015/910, S.I. 2018/546

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 41.