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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 1999**

**9.**—(1) Part 6 of the Finance Act 1999<sup>(1)</sup> (stamp duty) is amended as follows.

(2) In Schedule 15, in paragraph 11, in the definition of “UK company” for paragraph (b) substitute—

“(b) a UK Societas<sup>(2)</sup>”.

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**Commencement Information**

**11** [Reg. 9](#) 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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(1) [1999 c. 16](#). Paragraph 11 of Schedule 15 was amended by section 58(3) of the Finance (No. 2) Act 2005.

(2) See the European Public Limited-Liability Company (Amendment etc.) (EU Exit) Regulations 2018 ([S.I. 2018/1298](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 9.