
STATUTORY INSTRUMENTS

2019 No. 818

The Taxes (Amendments) (EU Exit) (No. 2) Regulations 2019

PART 3

Amendments to subordinate legislation

The Inheritance Tax (Market Makers and Discount Houses) Regulations 2012

12.—(1) The Inheritance Tax (Market Makers and Discount Houses) Regulations 2012⁽¹⁾ are amended as follows.

(2) For regulation 8(c) substitute—

“(c) a Gibraltar regulated market within the meaning given by Article 26(11)(b)(i) of that Regulation.”.

⁽¹⁾ S.I. 2012/2903 is amended by S.I. 2019/689.