
STATUTORY INSTRUMENTS

2019 No. 818

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

PART 2

Amendments to primary legislation

Income Tax (Trading and Other Income) Act 2005

5.—(1) The Income Tax (Trading and Other Income) Act 2005⁽¹⁾ is amended as follows.

(2) For section 381E(3)(c) substitute—

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

⁽¹⁾ 2005 c. 5. Section 381E was inserted by paragraph 3 of Schedule 12 to the Finance Act 2013 (c. 29) and amended by S.I. 2017/701 and S.I. 2019/689.