
STATUTORY INSTRUMENTS

2020 No. 1499

**The Taxes (State Aid) (Amendments)
(EU Exit) Regulations 2020**

PART 2

Amendments to primary legislation

Capital Allowances Act 2001

3.—(1) The Capital Allowances Act 2001 is amended as follows.

(2) In section 45DB(11) in the definition of “General Block Exemption Regulation”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(3) In section 45M(12) in the definition of “General Block Exemption Regulation”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(4) In section 212T(6)(1) after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(5) In section 212U(5)(2) in the definition of “single investment project”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(6) In section 360L(6) in the definition of “General Block Exemption Regulation”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(1) Inserted by paragraph 6 of Schedule 7 to the Finance (No.3) Act 2010 and amended by paragraph 6 of Schedule 13 to the Finance Act 2014.
(2) Inserted by paragraph 7(1) of Schedule 11 to the Finance Act 2012 and amended by paragraph 7 of Schedule 13 to the Finance Act 2014.