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STATUTORY INSTRUMENTS

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**2020 No. 1499**

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

**PART 2**

**Amendments to primary legislation**

**Finance Act 2016**

**6.**—(1) Section 182 of the Finance Act 2016<sup>(1)</sup> is amended as follows.

(2) In subsection (1), in paragraph (b) of the definition of “relevant EU obligations”, for “obligations under EU law” substitute “post-withdrawal obligations”.

(3) In subsection (2), at the end insert “as it has effect by virtue of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement”.

(4) After subsection (2) insert—

“Post-withdrawal obligations” means obligations that arise or continue by virtue of the EU withdrawal agreement (including the Protocol on Ireland/Northern Ireland)..