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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations bring into force provisions of the European Union (Withdrawal) Act 2018 (c. 16) (“the 2018 Act”) and of the European Union (Withdrawal Agreement) Act 2020 (“the 2020 Act”). Regulations 3 and 5 bring the majority of those provisions into force on “IP completion day”. “IP completion day” means 31st December 2020 at 11 p.m. in accordance with section 39(1) of the 2020 Act. Regulation 2 appoints 31st December 2020 as the day that section 23(8) of and Schedule 9 to the 2018 Act come into force insofar as they relate to the repeal of the European Parliamentary Elections Act 2002 (c. 24) and the European Parliament (Representation) Act 2003 (c. 7). Regulation 4 appoints 31st December 2020 as the day that paragraph 57 of Schedule 5 to the 2020 Act comes into force.

Part 3 of these Regulations makes transitional and saving provision in connection with the coming into force of those provisions.

Regulation 6 provides a saving for the offence previously contained in section 11(2) of the European Communities Act 1972.

Regulation 7 provides that certain terms defined in the Interpretation Act 1978 will be read after IP completion day in the same manner as they were before IP completion day in relation to events occurring before IP completion day.

Regulations 8 and 9 concern the European Union (Amendment) Act 2008 and provide that the repeal of that Act does not affect the reading of certain amendments made by that Act and references to which it applied immediately before IP completion day insofar as such references are not to be construed in accordance with the new definitions referred to.

Regulation 10 makes transitional provision in relation to removal of the EU law restriction on the competence of the devolved administrations. It provides that the relevant restrictions are still read as referring to EU law where it would be appropriate to do so.

Regulation 11 provides that any references to the Court of Justice of the European Union made in connection with section 34 of the Scotland Act 1998 may continue where the process has begun, but not completed, before IP completion day.

Regulation 12 provides that changes being made to the definition of Scottish taxpayers by the 2018 Act do not take effect until the start of the next tax year.

Regulation 13 provides that certain terms defined in the Interpretation and Legislative Reform (Scotland) Act 2010 will be read after IP completion day in the same manner as they were before IP completion day in relation to events occurring before IP completion day.

Regulation 14 provides that any references to the Court of Justice of the European Union made in connection with section 113 of the Government of Wales Act 2006 may continue where the process has begun, but not completed, before IP completion day.

Regulation 15 provides that changes being made to the definition of Welsh taxpayers by the 2018 Act do not take effect until the start of the next tax year.

Regulation 16 provides that any references to the Court of Justice of the European Union made in connection with section 12 of the Northern Ireland Act 1998 may continue where the process has begun, but not completed, before IP completion day.

Regulation 17 preserves the intended effect of any legislation which is time-limited by reference to the transition period.

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

Regulation 18 provides that changes being made by the 2018 Act to parliamentary procedure for certain statutory instruments do not affect instruments for which the existing procedure has already begun.

Regulation 19 makes transitional provision in relation to ambulatory and non-ambulatory references to EU instruments so that they can be read as references to the EU version so far as the reference relates to a time before IP completion day (unless a contrary intention appears in relation to the reference concerned).

Regulation 20 clarifies that the specific transitional and savings provisions referred to are without prejudice to the general savings provisions in section 16 of the Interpretation Act 1978 or equivalent provisions in similar legislation relevant to the devolved administrations (so far as those provisions are required).

Regulation 21 provides that additional provisions which are necessary for the effective operation of any saved provision are also saved and regulation 22 provides that repeals made by the 2018 Act do not repeal amendments made by the enactments so repealed.