
STATUTORY INSTRUMENTS

2020 No. 332

The Taxes (Amendments) (EU Exit) Regulations 2020

Amendment to the Finance Act 2000

2.—(1) Schedule 22 to the Finance Act 2000(1) is amended as follows.

(2) In paragraphs 22A, 22B and 22D for “one of the Member States’ registers”, in each place where the expression occurs, substitute “a relevant register”.

(3) In paragraph 22A(5) for “22B(7)” substitute “22B(6A)”.

(4) In paragraph 22B—

(a) after sub-paragraph (6) insert—

“(6A) In this Schedule “relevant register” means —

(a) the register of British ships maintained under section 8 of the Merchant Shipping Act 1995,

(b) any of the Member States’ registers, or

(c) the Gibraltar register of ships.”;

(b) in sub-paragraph (7) for “In this Schedule” substitute “In sub-paragraph (6A)”.

(5) In paragraph 22E(1)(a) for “of the Member States’ registers” substitute “relevant register”.

(6) In paragraph 43A(1)(a) for “of the Member States’ registers” substitute “relevant register (see paragraph 22B(6A))”.

(7) In paragraph 49(2)(b) for “member State”, in both places where the expression occurs, substitute “the United Kingdom, Gibraltar or a member State”.

(8) In paragraph 147—

(a) omit the entry for “Member States’ registers”;

(b) insert at the appropriate place—

“relevant register

paragraph 22B(6A)”.

(1) [2000 c. 17](#). Paragraphs 22A and 22B were inserted by paragraph 8 of Schedule 7 to the Finance Act [2005 \(c. 7\)](#). Paragraphs 22D and 22E were inserted by paragraph 9 of Schedule 7 to that Act. Paragraph 43A was inserted by paragraph 11 of Schedule 7 to that Act. Paragraph 147 was amended by paragraph 17 of Schedule 7 to that Act to include the entry for “Member States’ registers”.