

---

STATUTORY INSTRUMENTS

---

**2020 No. 332**

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

**Amendment to the Income Tax Act 2007**

3.—(1) The Income Tax Act 2007(1) is amended as follows.

(2) In section 56(3)(za) (personal reliefs: residence of claimants) after “is a” insert “national of the United Kingdom or a”.