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".

(1) 2007 c. 3. Section 56(3)(za) was inserted by section 70(2) of the Finance Act 2008 (c. 9).