

---

STATUTORY INSTRUMENTS

---

**2019 No. 689**

**EXITING THE EUROPEAN UNION  
LANDFILL TAX, ENGLAND  
LANDFILL TAX, NORTHERN IRELAND  
RECOVERY OF TAXES  
STAMP DUTY LAND TAX, ENGLAND  
STAMP DUTY LAND TAX, NORTHERN IRELAND  
TAXES**

The Taxes (Amendments) (EU Exit) Regulations 2019

*Made - - - - 26th March 2019  
Laid before the House of  
Commons - - 27th March 2019  
Coming into force in accordance with regulation 1*

THE TAXES (AMENDMENTS) (EU EXIT) REGULATIONS 2019

PART 1

Introduction

1. Citation and commencement

PART 2

Amendments to primary legislation

2. Taxes Management Act 1970
3. Inheritance Tax Act 1984
4. Finance Act 1986
5. Finance Act 1991
6. Taxation of Chargeable Gains Act 1992
7. Finance Act 1997
8. Finance Act 1998
9. Finance Act 1999

**Changes to legislation:** There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019. (See end of Document for details)

10. Capital Allowances Act 2001
11. Finance Act 2003
12. Finance Act 2004
13. Income Tax (Trading and Other Income) Act 2005
14. Finance Act 2006
15. Income Tax Act 2007
16. Corporation Tax Act 2009
17. Corporation Tax Act 2010
18. Taxation (International and Other Provisions) Act 2010
19. Finance Act 2010
20. Finance Act 2011
21. Finance Act 2012
22. Finance Act 2013

### PART 3

#### Amendments to subordinate legislation

23. The Stamp Duty Reserve Tax Regulations 1986
24. The Individual Savings Account Regulations 1998
25. The Overseas Insurers (Tax Representatives) Regulations 1999
26. The Stamp Duty and Stamp Duty Reserve Tax (Definition of Unit Trust Scheme and Open-ended Investment Company) Regulations 2001
27. The Pension Schemes (Categories of Country and Requirements for Overseas Pension Schemes and Recognised Overseas Pension Schemes) Regulations 2006
28. The Authorised Investment Funds (Tax) Regulations 2006
29. The Income Tax (Purchased Life Annuities) Regulations 2008
30. The Offshore Funds (Tax) Regulations 2009
31. The Inheritance Tax (Qualifying Non-UK Pension Schemes) Regulations 2010
32. The Investment Trust (Approved Company) (Tax) Regulations 2011
33. The Inheritance Tax (Market Makers and Discount Houses) Regulations 2012
34. The Unauthorised Unit Trusts (Tax) Regulations 2013
35. The Landfill Tax (Qualifying Fines) (No. 2) Order 2015

### PART 4

#### Effect of subordinate legislation

36. The EEA Passport Rights (Amendment, etc., and Transitional Provisions) (EU Exit) Regulations 2018
37. The Collective Investment Schemes (Amendment etc.) (EU Exit) Regulations 2019
38. The Financial Services (Gibraltar) (Amendment) (EU Exit) Regulations 2019

### PART 5

#### Transitional and savings provisions

39. Transitional and savings provisions
40. A person is to be treated as a foreign institution...
41. Where a person qualifies for authorisation under Schedule 3 to...
42. The amendments made by regulation 4(2) to section 99 of...

**Changes to legislation:** *There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019. (See end of Document for details)*

43. The amendment made by regulation 7(3) to paragraph 2(4)(a) of...
  44. The amendments made by regulation 15(8) to section 837B of...
  45. The amendments made by regulation 16(2) to section 133I of...
  46. The amendments made by regulation 17(8) to section 635(2) of...
- Signature  
Explanatory Note

**Changes to legislation:**

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019.