
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 2

Amendments to primary legislation

Taxation (International and Other Provisions) Act 2010

18.—(1) The Taxation (International and Other Provisions) Act 2010⁽¹⁾ is amended as follows.

(2) In section 116—

(a) in subsection (2)(a)—

(i) for “another” substitute “a”;

(ii) omit “other than the United Kingdom”;

(b) in subsection (3)—

(i) in paragraphs (b) and (c) omit “other than the United Kingdom”;

(ii) in paragraph (f)(ii) for “another” substitute “a”;

(c) in subsections (4)(b), (5)(b) and (6)(a)(i) for “member State” substitute “relevant state”;

(d) after subsection (7) insert—

“(7A) In this section “relevant state” means the United Kingdom or a member State.”;

(e) in subsection (8)—

(i) for “member State”, in both places where the expression occurs, substitute “relevant state”;

(ii) for “State”, in both places where the word occurs other than as part of the expression “member State”, substitute “relevant state”.

(3) In section 117(1) and (2)(a) omit “other”.

(4) In section 118⁽²⁾—

(a) in subsection (3) for “member State” substitute “relevant state”;

(b) in subsection (4) for “State” substitute “relevant state”;

(c) in subsection (5)—

(i) for “another” substitute “a”;

(ii) omit “other than the United Kingdom”;

(d) in subsection (7)(b) for “another” substitute “a”;

(e) in subsection (10)—

⁽¹⁾ 2010 c. 8.

⁽²⁾ Section 118(11) was amended by paragraph 171(3) of Schedule 4 to the Co-operative and Community Benefit Societies Act 2014 as amended by paragraph 14 of Schedule 39 to the Finance Act 2014 (c. 26).

- (i) for “member State”, in both places where the expression occurs, substitute “relevant state”;
 - (ii) for “State”, in both places where the word occurs other than as part of the expression “member State”, substitute “relevant state”;
- (f) in subsection (11)—
- (i) in the definition of “co-operative society” omit “other than the United Kingdom”;
 - (ii) insert at the appropriate place—
 ““relevant state” means the United Kingdom or a member State,”.
- (5) In section 119(1) and (2)(a) omit “other”.
- (6) In section 120(1) and (6) omit “other than the United Kingdom”.
- (7) In section 121(2)(a) omit “other”.
- (8) In section 122(2), in the definition of “host State” omit “(other than the United Kingdom)”.

Commencement Information

- II** [Reg. 18](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 18.