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STATUTORY INSTRUMENTS

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**2019 No. 689**

**The Taxes (Amendments) (EU Exit) Regulations 2019**

**PART 5**

**Transitional and savings provisions**

**Transitional and savings provisions**

**39.**—(1) This regulation applies where, immediately before the coming into force of these Regulations—

- (a) an enactment amended by these Regulations contained a reference to a member State, an EEA state or the European Economic Area, and
- (b) the effect of the enactment was such that the reference included Gibraltar.

(2) In the enactment, any reference to the United Kingdom (and any reference to states or an area including the United Kingdom) that is inserted by these Regulations includes Gibraltar.

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**Commencement Information**

- II** [Reg. 39](#) 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 39.