
STATUTORY INSTRUMENTS

2019 No. 818

**EXITING THE EUROPEAN UNION
STAMP DUTY
STAMP DUTY RESERVE TAX
TAXES**

The Taxes (Amendments) (EU Exit) (No. 2) Regulations 2019

Made - - - - 5th April 2019

Laid before the House of

Commons - - - 8th April 2019

Coming into force in accordance with regulation 1

**THE TAXES (AMENDMENTS) (EU
EXIT) (NO. 2) REGULATIONS 2019**

PART 1

Introduction

1. Citation and commencement

PART 2

Amendments to primary legislation

2. Finance Act 1986
3. Finance Act 1991
4. Taxation of Chargeable Gains Act 1992
5. Income Tax (Trading and Other Income) Act 2005
6. Income Tax Act 2007
7. Corporation Tax Act 2009
8. Corporation Tax Act 2010

PART 3

Amendments to subordinate legislation

9. The Authorised Investment Funds (Tax) Regulations 2006
10. The Offshore Funds (Tax) Regulations 2009

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

11. The Investment Trust (Approved Company) (Tax) Regulations 2011
12. The Inheritance Tax (Market Makers and Discount Houses) Regulations 2012
13. The Unauthorised Unit Trusts (Tax) Regulations 2013
14. The Stamp Duty and Stamp Duty Reserve Tax (Exchange Traded Funds) (Exemption) Regulations 2014
Signature
Explanatory Note