
STATUTORY INSTRUMENTS

2019 No. 818

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

PART 2

Amendments to primary legislation

Corporation Tax Act 2009

- 7.—(1) The Corporation Tax Act 2009⁽¹⁾ is amended as follows.
- (2) In section 507(2A), in the definition of “multilateral trading facility”—
- (a) for paragraph (c) substitute—
 - “(c) a Gibraltar multilateral trading facility within the meaning given by Article 26(11)(b)(ii) of that Regulation.”;
 - (b) omit the words from “and in paragraph (c)” to the end.

⁽¹⁾ 2009 c. 4. Section 507 was relevantly amended by S.I. 2019/689.