
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 5

Transitional and savings provisions

Transitional and savings provisions

42. The amendments made by regulation 4(2) to section 99 of the Finance Act 1986⁽¹⁾ do not apply for the purposes of determining whether securities issued or raised before the time on which those amendments come into force are chargeable securities for the purpose of Part 4 of the Finance Act 1986.

⁽¹⁾ 1986 c. 41. Subsection (4) of section 99 was amended, and subsection (4A) of that section inserted, by section 57(1) of the Finance Act (No. 2) 2005 (c. 22).