
DRAFT STATUTORY INSTRUMENTS

2018 No.

The Electronic Money, Payment Services and
Payment Systems (Amendment and Transitional
Provisions) (EU Exit) Regulations 2018

Saving provision relating to tax

4. For the purposes of an enactment relating to taxation—
 - (a) the provision made by these Regulations is to be treated as not having been made, and
 - (b) where, by virtue of these Regulations, a person ceases to be a person of a particular description, the person is to be treated as continuing to be a person of that description.