DRAFT STATUTORY INSTRUMENTS

2019 No.

The Financial Services (Miscellaneous) (Amendment) (EU Exit) Regulations 2019

PART 2

Amendment of primary legislation

Income Tax Act 2007

4. In section 886 of the Income Tax Act 2007(1) (interest paid by recognised clearing houses etc.), in subsection (3), in the definition of "relevant entity", omit paragraphs (c) and (f).

 ²⁰⁰⁷ c. 3. Section 886 was amended by the Finance Act 2007 (c. 11), paragraph 24 of Schedule 14, and by S.I. 2013/504 and 2017/1064.