
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 2

Amendments to primary legislation

Finance Act 2003

11.—(1) Part 4 of the Finance Act 2003⁽¹⁾ (stamp duty land tax) is amended as follows.

(2) In section 63(7)⁽²⁾, in the definition of “general insurance company”, omit the words from “, or paragraph 15” to “that Schedule),”.

(3) In section 102A(7)⁽³⁾—

(a) in paragraph (a) omit “other than the United Kingdom”;

(b) in paragraph (b) after “of” insert “any part of the United Kingdom or of”.

(4) In Schedule 7A⁽⁴⁾, in paragraph 2(5)(a) omit “other than the United Kingdom”.

(1) 2003 c. 14.

(2) Section 63(7) was relevantly amended by paragraph 98 of Schedule 18 to the Financial Services Act 2012.

(3) Section 102A was inserted by paragraph 1 of Schedule 16 to the Finance Act 2016 (c. 24).

(4) Schedule 7A was inserted by paragraph 4 of Schedule 16 to the Finance Act 2016.