
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 2

Amendments to primary legislation

Finance Act 2013

22.—(1) Part 3 of the Finance Act 2013⁽¹⁾ (annual tax on enveloped dwellings) is amended as follows.

(2) In section 174(2) at the appropriate place insert—

“references to the “management company”, in relation to an EEA UCITS, are to be read in accordance with Article 2.1(b) of the [Directive 2009/65/EC](#) of the European Parliament and of the Council of 13 July 2009 on the coordination of laws, regulations and administrative provisions relating to undertakings for collective investment in transferable securities⁽²⁾”.

Commencement Information

II [Reg. 22](#) in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see [reg. 1](#)

⁽¹⁾ [2013 c. 29](#).

⁽²⁾ OJ No. L 302, 17.11.2009, p.32. [Directive 2009/65/EC](#) was amended by [Directive 2014/91/EU](#), OJ No. L 257, 28.8.2014, p.186.

Changes to legislation:

There are currently no known outstanding effects for the The Taxes (Amendments) (EU Exit) Regulations 2019, Section 22.