
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 3

Amendments to subordinate legislation

The Overseas Insurers (Tax Representatives) Regulations 1999

25.—(1) The Overseas Insurers (Tax Representatives) Regulations 1999⁽¹⁾ are amended as follows.

(2) In regulation 10(1)(f)(ii) after “resident” insert “or, if he is resident in Gibraltar, under the law of Gibraltar”.

(3) In regulation 12—

(a) in paragraph (1)—

(i) the words from “an EEA state” to the end of sub-paragraph (a) (and the “or” immediately after it) become paragraph (i) of that sub-paragraph;

(ii) after that paragraph insert—

“(ii) Gibraltar and the disclosure by him to the Board of information with respect to holders of relevant insurances is a criminal offence under the law of Gibraltar and was such an offence on 17th March 1998; or”;

(b) in paragraph (9)(b) after “resident” insert “, or, if he is resident in Gibraltar, under the law of Gibraltar”.

⁽¹⁾ S.I. 1999/881; relevant amending instrument is S.I. 2008/2626.