
STATUTORY INSTRUMENTS

2019 No. 689

The Taxes (Amendments) (EU Exit) Regulations 2019

PART 5

Transitional and savings provisions

Transitional and savings provisions

44. The amendments made by regulation 15(8) to section 837B of the Income Tax Act 2007 do not apply in determining whether condition A in section 837B(2) is met by reference to a time before the amendments come into force.