STATUTORY INSTRUMENTS

2019 No. 710

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 MI (interest paid by recognised clearing houses etc.), in subsection (3), in the definition of "relevant entity", omit paragraphs (c) and (f).

Commencement Information

Reg. 4 in force at 31.12.2020 on IP completion day (in accordance with 2020 c. 1, Sch. 5 para. 1(1)), see reg. 1(4)

Marginal Citations

M1 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.

Changes to legislation:

The Financial Services (Miscellaneous) (Amendment) (EU Exit) Regulations 2019, Section 4 is up to date with all changes known to be in force on or before 22 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

- Regulations revoked by 2023 c. 29 Sch. 1 Pt. 2