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## STATUTORY INSTRUMENTS

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# 2019 No. 710

## The Financial Services (Miscellaneous) (Amendment) (EU Exit) Regulations 2019

### PART 2

#### Amendment of primary legislation

#### Corporation Tax Act 2009

5. In section 697 of the Corporation Tax Act 2009 <sup>M1</sup> (exceptions to section 696)—
- (a) in subsection (1)(a), omit “, EEA central counterparty”;
  - (b) in subsection (6), omit “, EEA central counterparty”.

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#### Commencement Information

- II** Reg. 5 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)
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#### Marginal Citations

- M1** 2009 c. 4. Section 697 was amended by the [Taxation \(International and Other Provisions\) Act 2010](#) (c. 8) paragraph 93 of Schedule 8, and by [S.I. 2013/504](#) and [2017/1064](#).

**Changes to legislation:**

The Financial Services (Miscellaneous) (Amendment) (EU Exit) Regulations 2019, Section 5 is up to date with all changes known to be in force on or before 04 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](#)