
STATUTORY INSTRUMENTS

2020 No. 1499

**The Taxes (State Aid) (Amendments)
(EU Exit) Regulations 2020**

PART 2

Amendments to primary legislation

Corporation Tax Act 2009

5.—(1) The Corporation Tax Act 2009⁽¹⁾ is amended as follows.

(2) In section 1123(6) for “(as amended from time to time)” substitute “as it had effect in the UK immediately before IP completion day”.

(3) In section 1217KC(3)⁽²⁾—

(a) for paragraph (a) substitute—

“(a) was in force under Article 1 of Council Regulation (EC) No 994/98⁽³⁾ immediately before IP completion day, and”;

(b) in paragraph (b) for “makes” substitute “made”.

(4) In section 1217RJ⁽⁴⁾ after “with the internal market” insert “(as that Regulation had effect immediately before IP completion day)”.

(1) 2009 c 4.

(2) Inserted by paragraph 1 of Schedule 4 to the Finance Act 2014.

(3) OJ No. L, 141 14.05.1998, p. 1; repealed and replaced by Council Regulation (EU) 2015/1588, OJ No. L 248, 24.09.2015, p.1.

(4) Inserted by paragraph 1 of Schedule 8 to the Finance Act 2016 (c. 24).