
STATUTORY INSTRUMENTS

2020 No. 1499

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

PART 2

Amendments to primary legislation

Finance Act 2000

2.—(1) Paragraph 44 of Schedule 6 to the Finance Act 2000⁽¹⁾ is amended as follows.

(2) In sub-paragraph (2C)⁽²⁾ at the beginning of sub-paragraph (b) insert “in a case described in sub-paragraph (2CA),”.

(3) After that sub-paragraph insert—

“(2CA) That case is where the result is required to be compatible with the common market by virtue of relevant separation agreement law (as defined in section 7C(3) of the European Union (Withdrawal) Act 2018).”.

Capital Allowances Act 2001

3.—(1) The Capital Allowances Act 2001 is amended as follows.

(2) In section 45DB(11) in the definition of “General Block Exemption Regulation”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(3) In section 45M(12) in the definition of “General Block Exemption Regulation”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(4) In section 212T(6)⁽³⁾ after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(5) In section 212U(5)⁽⁴⁾ in the definition of “single investment project”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

(6) In section 360L(6) in the definition of “General Block Exemption Regulation”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”.

⁽¹⁾ 2000 c. 17.

⁽²⁾ Inserted by section 117(2) of the Finance Act 2009 (c. 10) and amended by paragraph 2 of Schedule 31 to the Finance Act 2012 (c. 14).

⁽³⁾ Inserted by paragraph 6 of Schedule 7 to the Finance (No.3) Act 2010 and amended by paragraph 6 of Schedule 13 to the Finance Act 2014.

⁽⁴⁾ Inserted by paragraph 7(1) of Schedule 11 to the Finance Act 2012 and amended by paragraph 7 of Schedule 13 to the Finance Act 2014.

Income Tax Act 2007

- 4.—(1) The Income Tax Act 2007(5) is amended as follows.
- (2) In section 173A(3)(c)(6)—
- (a) after “approved by the European Commission” insert “before IP completion day”;
 - (b) for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect at the time of the approval)”.
- (3) In section 175A(8)(7)—
- (a) in the definition of “entering a new product or geographical market” after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”;
 - (b) in the definition of “first commercial sale” for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect in the United Kingdom immediately before IP completion day)”.
- (4) In section 180B(3)(8) after “Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C244/02)” insert “as those guidelines had effect in the United Kingdom immediately before IP completion day”.
- (5) In section 196A(9) after “30 December 2003” insert “, except that references in that Framework to building in the Union are to be read as including building in the United Kingdom”.
- (6) In section 257DE(3)(10) after “Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C244/02)” insert “as those guidelines had effect in the United Kingdom immediately before IP completion day”.
- (7) In section 257MNC(11)—
- (a) in subsection (5)—
 - (i) in the opening words, after “laid down” insert “in [Commission Regulation \(EU\) No 1407/2013\(12\)](#) (de minimis aid) as it had effect in the United Kingdom immediately before IP completion day”;
 - (ii) omit paragraphs (a) and (b);
 - (b) in subsection (6) for “as amended from time to time” substitute “as it had effect in the United Kingdom immediately before IP completion day”.
- (8) In section 280B(4)(c)(13) for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect at the time of the approval)”.
- (9) In section 280C(9)(14)—
- (a) in the definition of “entering a new product or geographical market”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”;

(5) [2007 c 3](#).

(6) Section 173A was inserted by paragraph 5(3) of Schedule 16 to the Finance Act 2007 (c. 11). Subsection (3)(c) was inserted by paragraph 7(3)(b) of Schedule 7 to the Finance Act 2012 and amended by paragraph 7(3)(b) of Schedule 5 to the Finance (No. 2) Act 2015 (c. 33).

(7) Inserted by paragraph 12 of Schedule 5 to the Finance (No. 2) Act 2015.

(8) Inserted by paragraph 1(4) of Schedule 2 to the Finance (No. 3) Act 2010.

(9) Inserted by paragraph 6 of Schedule 11 to the Finance Act 2008 (c. 9).

(10) Inserted by paragraph 1 of Schedule 6 to the Finance Act 2012.

(11) Inserted by paragraph 1(3) of Schedule 1 to the Finance (No. 2) Act 2017 (c. 32).

(12) OJ No. L 352, 24.12.2013, p.1; amended by [Commission Regulation \(EU\) No 2020/972](#), OJ No. L 251, 7.7.2020, p. 3.

(13) Inserted by paragraph 3 of Schedule 8 to the Finance Act 2012 and amended by paragraph 4(5)(b) of Schedule 6 to the Finance (No. 2) Act 2015.

(14) Inserted by paragraph 5 of Schedule 6 to the Finance (No. 2) Act 2015.

- (b) in the definition of “first commercial sale” for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect in the United Kingdom immediately before IP completion day)”.
- (10) In section 286B(2)(15) after “Community Guidelines on State Aid for Rescuing and Restructuring Firms in Difficulty (2004/C244/02)” insert “as those guidelines had effect in the United Kingdom immediately before IP completion day”.
- (11) In section 292A(3)(c)(16)—
 - (a) after “approved by the European Commission” insert “before IP completion day”;
 - (b) for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect at the time of the approval)”.
- (12) In section 294A(8)(17)—
 - (a) in the definition of “entering a new product or geographical market”, after “(General block exemption Regulation)” insert “as it had effect in the United Kingdom immediately before IP completion day”;
 - (b) in the definition of “first commercial sale” for “(as those guidelines may be amended or replaced from time to time)” substitute “(as those guidelines had effect in the United Kingdom immediately before IP completion day)”.
- (13) In section 307A(18) after “30 December 2003” insert “, except that references in that Framework to building in the Union are to be read as including building in the United Kingdom”.

Corporation Tax Act 2009

- 5.—(1) The Corporation Tax Act 2009(19) 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)(20)—
 - (a) for paragraph (a) substitute—
 - “(a) was in force under Article 1 of Council Regulation (EC) No 994/98(21) immediately before IP completion day, and”;
 - (b) in paragraph (b) for “makes” substitute “made”.
 - (4) In section 1217RJ(22) after “with the internal market” insert “(as that Regulation had effect immediately before IP completion day)”.

Finance Act 2016

- 6.—(1) Section 182 of the Finance Act 2016(23) is amended as follows.
 - (2) In subsection (1), in paragraph (b) of the definition of “relevant EU obligations”, for “obligations under EU law” substitute “post-withdrawal obligations”.

(15) Inserted by paragraph 2(8) of Schedule 2 to the Finance (No.3) Act 2010.

(16) Section 292A was inserted by paragraph 6(3) of Schedule 16 to the Finance Act 2007. Subsection (c) was inserted by paragraph 6(3)(b) of Schedule 8 to the Finance Act 2012 and amended by paragraph 7(3)(b) of Schedule 6 to the Finance (No. 2) Act 2015.

(17) Inserted by paragraph 11 of Schedule 6 to the Finance (No. 2) Act 2015.

(18) Inserted by paragraph 9 of Schedule 11 to the Finance Act 2008.

(19) 2009 c 4.

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

(21) 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.

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

(23) 2016 (c. 24).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(3) In subsection (2), at the end insert “as it has effect by virtue of the Protocol on Ireland/Northern Ireland in the EU withdrawal agreement”.

(4) After subsection (2) insert—

“Post-withdrawal obligations” means obligations that arise or continue by virtue of the EU withdrawal agreement (including the Protocol on Ireland/Northern Ireland)..