

Rules of previous regime (summary)	Current regime (from 1 January 2021)	Further information
Treaty on the Functioning of the EU articles 106-108	<p>The UK/EU Trade and Cooperation Agreement (TCA). In connection with Brexit, the TCA has been agreed between the EU and the UK, for a ‘similar’ subsidy regime to apply under TCA ‘in its place’ – see Chapter 3 Title XI on ‘subsidy control.’</p> <p>The European Union (Future Relationship) Act 2020 (2020 Act) came into force on IP Completion Day (31 December 2020) to implement the TCA in UK law.</p> <p>Chapters 6 and 7 of the Internal Markets Act 2020 also contain, at this point, very high level provisions to regulate provision of subsidies across the UK.</p>	<p><a href="#">UK-EU Trade and Cooperation Agreement Summary</a></p> <p><a href="#">Technical guidance on the UK’s international subsidy control commitments from 1 January 2021 (Guidance)</a></p>
Various EU regulations, communications and decisions	The State Aid (Revocations and Amendments) (EU Exit) Regulations 2020 (State Aid Revocation Regs) came into force on IP Completion Day and implemented a ‘Cessation of EU Treaty rights’.	The State Aid Regulations revoke and replace the 2019 Amendment Regulations and subsequent amending regulations of 2019.
EU and UK case law	<p>European Union (Withdrawal) Act 2018 (Withdrawal Act) provides that “retained EU law” includes retained general principles of law (section 6). These encompass any principles set out by, and any decisions of, a domestic court or tribunal prior to IP Completion day, which relate to anything falling within the definition of retained EU law in sections 2, 3 or 4 of the Withdrawal Act.</p> <p>It remains to be seen what approach UK courts may take to EU case law precedents. This is an area that is already generating interest and which we will be following closely (please keep an eye out for further updates).</p>	<p>Retained EU case law includes judgments of UK courts and tribunals interpreting and applying retained EU law. Retained case law (s6 of the Withdrawal Act) – “retained case law” includes: (i) retained domestic case law and (ii) retained EU case law (judgments or decisions handed down before IP Completion Day).</p> <p>Retained general principles of law (s6). These encompass any principles set out by, and any decisions of, a domestic court or tribunal prior to IP Completion Day, which relate to anything falling within the definition of retained EU law in sections 2, 3 or 4 of the Withdrawal Act.</p>