



Finance Act 2020

2020 CHAPTER 14

PART 4

MISCELLANEOUS AND FINAL

General anti-abuse rule

101 Amendments relating to the operation of the GAAR

Schedule 14 makes—

- (a) provision about the procedural requirements and time limits for the making of adjustments by virtue of section 209 of FA 2013, and
- (b) provision amending paragraph 5 of Schedule 43C to that Act.