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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 14

#### AMENDMENTS RELATING TO THE OPERATION OF THE GAAR

##### *Minor amendments*

- 9 In paragraph 5 of Schedule 43C (penalty under section 212A), for sub-paragraphs (5) and (6) substitute—

“(5) An assessment of a penalty under this paragraph must be made before the end of the period of 12 months beginning with the date (or the latest of the dates) on which the counteraction mentioned in section 212A(1)(d) becomes final (within the meaning of section 210(8)).”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 9.