



# 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.