
STATUTORY INSTRUMENTS

2020 No. 1622

The European Union (Withdrawal) Act 2018 and European Union (Withdrawal Agreement) Act 2020 (Commencement, Transitional and Savings Provisions) Regulations 2020

PART 3

Transitional and saving provisions

Welsh taxpayers

15.—(1) The amendments made to sections 116E and 116F of GOWA 2006(1) by paragraphs 41 and 42 of Schedule 3 to EU(W)A 2018 have effect in relation to the tax year 2020-21 and subsequent tax years.

(2) In paragraph (1), “tax year” means a year beginning on 6th April and ending on the following 5th April.

(1) Inserted by the Wales Act 2014 (c. 29), section 8, and the Senedd and Elections (Wales) Act 2020 (anaw 1), paragraph 2, Schedule 1.