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

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## SCHEDULES

### SCHEDULE 14

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

##### *Commencement*

- 10 The amendment made by paragraph 2 has effect in relation to adjustments made by an officer of Revenue and Customs by virtue of section 209 of FA 2013 on or after the commencement date.
- 11 The amendment made by paragraph 3 has effect in relation to notices given under section 209AA of FA 2013 on or after the commencement date (whenever the arrangements are entered into) but no notice may be given under that section in relation to any adjustments if a provisional counteraction notice has been given under section 209A of that Act before that date in respect of those adjustments.
- 12 The amendment made by paragraph 4 has effect in relation to notices given under Schedule 43 or 43A to FA 2013 on or after the commencement date (whenever the arrangements are entered into).
- 13 The amendment made by paragraph 6 does not affect the operation of sections 209A to 209F of FA 2013 in relation to provisional counteraction notices given under section 209A of that Act before the commencement date.
- 14 The amendment made by paragraph 9 has effect in relation to cases where a person becomes liable to a penalty under section 212A of FA 2013 on or after the commencement date.
- 15 In paragraphs 10 to 14 “the commencement date” means the date on which this Act is passed.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading:  
Commencement.