

SCHEDULES

SCHEDULE 14

AMENDMENTS RELATING TO THE OPERATION OF THE GAAR

Commencement

- 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.