

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 12. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 14

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

##### *Commencement*

- 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).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 12.