

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 13. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 14

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

##### *Commencement*

- 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 13.