



Taxation (Post-transition Period) Act 2020

2020 CHAPTER 26

Final provisions

11 Commencement

- (1) The following provisions come into force on the day on which this Act is passed—
 - (a) section 9 and Schedule 4,
 - (b) section 10,
 - (c) this section,
 - (d) section 12, and
 - (e) the remaining provisions of this Act so far as making provision for anything to be done by regulations or order.
- (2) Section 6 comes into force on 1 January 2021.
- (3) The remaining provisions of this Act come into force on such day as the Treasury may by regulations made by statutory instrument appoint.
- (4) The power of the Treasury to appoint a day under subsection (3) includes—
 - (a) a power to appoint different days for different purposes or areas, and
 - (b) a power to appoint a time on a day if the Treasury consider it appropriate to do so (including a time that has effect by reference to the coming into force of any other enactment).
- (5) The Treasury may by regulations made by statutory instrument make such consequential, supplementary, incidental, transitional, transitory or saving provision as the Treasury consider appropriate in connection with the coming into force of any provision of this Act.
- (6) Regulations under subsection (5) may make different provision for different purposes or areas.