
STATUTORY INSTRUMENTS

2020 No. 1622

The European Union (Withdrawal) Act 2018 and European Union (Withdrawal Agreement) Act 2020 (Commencement, Transitional and Savings Provisions) Regulations 2020

PART 3

Transitional and saving provisions

Scottish Taxpayers

12.—(1) The amendments made to sections 80D and 80DA of SA 1998⁽¹⁾ by paragraphs 14 and 15 of Schedule 3 to EU(W)A 2018 have effect in relation to the tax year 2020-21 and subsequent tax years.

(2) In paragraph (1), “tax year” means a year beginning on 6th April and ending on the following 5th April.

(1) Section 80D was inserted by the Scotland Act 2012 (c. 11), section 25 and amended by the Wales Act 2014 (c. 29), section 11; Section 80DA was inserted by the Wales Act 2014, section 11.