

Parts A to C notes on amendments to 28 March 2018 GAAR guidance approved by the GAAR Advisory Panel with effect from 11 September 2020

Changes were made to the legislation in 2020 (via Finance Act 2020) with respect to certain procedural issues.

To reflect this the guidance has been updated. Additionally, a typographical error has been corrected

B1.6	Paragraph added to reference changes since 2016.
B14.1	Reference made to protective GAAR notices
B14.2	Changes made in line with new legislation reference to protective GAAR notice and Schedule 43 or 43A notices.
C6.3.6	In the penultimate paragraph a typographical error has been corrected (“donee” rather than “done”).
C6.5.1	Updated to reflect changes in legislation.
C6.5.3	Updated to reflect changes in legislation.
C6.5.4	Updated to reflect changes in legislation.
C6.5.5	Updated to reflect changes in legislation.