



# Taxation (Post-transition Period) Act 2020

## 2020 CHAPTER 26

### *Final provisions*

#### **10 Interpretation**

In this Act the following abbreviations are references to the following Acts—

ALDA 1979	Alcoholic Liquor Duties Act 1979
CEMA 1979	Customs and Excise Management Act 1979
FA, followed by a year	Finance Act of that year
F(No.2)A, followed by a year	Finance (No.2) Act of that year
HODA 1979	Hydrocarbon Oil Duties Act 1979
TCTA 2018	Taxation (Cross-border Trade) Act 2018
TIOPA 2010	Taxation (International and Other Provisions) Act 2010
TPDA 1979	Tobacco Products Duty Act 1979
VATA 1994	Value Added Tax Act 1994

#### **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.

## **12 Short title**

This Act may be cited as the Taxation (Post-transition Period) Act 2020.