

SCHEDULES

SCHEDULE 10

HYBRID AND OTHER MISMATCHES

PART 3

COMMENCEMENT

- 21 Chapter 11 of Part 6A of TIOPA 2010 (imported mismatch payments) has effect in relation to imported mismatch payments that are—
- (a) payments made on or after the commencement date, or
 - (b) quasi-payments in relation to which the payment period begins on or after the commencement date.