SCHEDULES

SCHEDULE 14

DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PART 2

AMENDMENTS OF OTHER ACTS

TCGA 1992

31 In section 188J(2) of TCGA 1992 (the representative company of an NRCGT group) for "section 9(2)" substitute "section 8(1AB)(a)(iii)".

FA 1998

32 In paragraph 12(2) of Schedule 18 to FA 1998 (information about business carried on in partnership) for "statement under section 12AB of" substitute "partnership statement within the meaning of".

CAA 2001

33 In section 201(6) of CAA 2001 (elections) after "section 12AA of" insert "or regulations under paragraph 10 of Schedule A1 to".

Tax Credits Act 2002

34 In section 19(4)(a) of the Tax Credits Act 2002 (power to enquire) for "by section 8 of the Taxes Management Act 1970 (c. 9) to make a return" substitute "to make a return under section 8 of the Taxes Management Act 1970".

ITTOIA 2005

35 In section 217(2) of ITTOIA 2005 (conditions for basis period to end with new accounting date)—

(a) in paragraph (a)—

(i) after "TMA 1970" insert ", or of regulations under that Act," and

(ii) after "or 12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,";

(b) in paragraph (b) for "provision" substitute "section or paragraph".

ITA 2007

36 In section 964(4)(b) (collection through self-assessment return) for "section 9 of that Act" substitute "that section".

Crossrail Act 2008

37 In paragraph 44(1)(a) of Schedule 13 to the Crossrail Act 2008 (modification of transfer schemes: other persons and partnerships) after "12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

FA 2008

38 (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.

(2) In paragraph 21(1) (taxpayer notices) after "12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

(3) In paragraph 37(2)(a) (partnerships) after "section 12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

TIOPA 2010

39 TIOPA 2010 is amended as follows.

40 In section 94(3) (information made available) in each of paragraphs (a) and (b) after "section 12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

41 In section 95(8)(a) (interpretation of "tax return") after "12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

42 In section 171(5) (tax returns where transfer pricing notice given), in paragraph (a) of the definition of "tax return", after "12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

FA 2014

43 FA 2014 is amended as follows.

44 In section 253(6)(c) (definition of "tax return") after "section 12AA of" insert ", or regulations under paragraph 10 of Schedule A1 to,".

45 (1) Schedule 31 (follower notices and partnerships) is amended as follows.

(2) In paragraph 2 (interpretation)—

(a) in sub-paragraph (3)—

(i) the words from "in pursuance" to the end become paragraph (a);

(ii) at the end of that paragraph insert "(a "section 12AA partnership return"), or";

(iii) after that paragraph insert—

"(b) required by regulations under paragraph 10 of Schedule A1 to TMA 1970 (a "Schedule A1 partnership return").";

(b) in sub-paragraph (4) after "in relation to a" insert "section 12AA";

(c) after sub-paragraph (4) insert—

"(4A) "The nominated partner", in relation to a Schedule A1 partnership return, has the meaning given by paragraph 5 of Schedule A1 to TMA 1970."

(3) In paragraph 3 (giving of follower notices in relation to partnership returns)—

(a) in sub-paragraph (1), after "in relation to a" insert "section 12AA";

(b) after sub-paragraph (1) insert—

"(1A) For the purposes of section 204 a Schedule A1 partnership return, or an appeal in respect of the return, is to be regarded as made by the person who is for the time being the nominated partner (if that would not otherwise be the case).";

(c) in sub-paragraph (2), at the end insert ", or the nominated partner (as the case may be).";

(d) in sub-paragraph (4)—

(i) in paragraph (a), after "or a successor of that partner," insert "or as the nominated partner of a partnership,";

(ii) in paragraph (b) after "successors of that partner" insert "or to a nominated partner".

(4) In paragraph 5 (calculation of penalty etc) in sub-paragraph (10)—

(a) the words from "the representative partner" to the end become paragraph (a);

(b) at the end of that paragraph insert "(in relation to a section 12AA partnership return), or";

(c) after that paragraph insert—

"(b) the nominated partner (in relation to a Schedule A1 partnership return)."

46 (1) Schedule 32 (accelerated payments and partnerships) is amended as follows.

(2) In paragraph 1 (interpretation)—

(a) in sub-paragraph (2)—

(i) the words from "in pursuance" to the end become paragraph (a);

(ii) at the end of that paragraph insert "(a "section 12AA partnership return"), or";

(iii) after that paragraph insert—

"(b) required by regulations under paragraph 10 of Schedule A1 to TMA 1970 (a "Schedule A1 partnership return").";

(b) in sub-paragraph (3) after "in relation to a" insert "section 12AA";

(c) after sub-paragraph (3) insert—

"(3A) "The nominated partner", in relation to a Schedule A1 partnership return, has the meaning given by paragraph 5 of Schedule A1 to TMA 1970."

(3) In paragraph 2(2) (restriction on circumstances when accelerated payment notices can be given) after "a successor of that partner" insert "(in relation to a section 12AA partnership return), or to the nominated partner of the partnership (in relation to a Schedule A1 partnership return)".

(4) In paragraph 3(5)(a) (circumstances in which partner payment notices can be given) after "or a successor of that partner" insert "(in relation to a section 12AA partnership return), or the nominated partner (in relation to a Schedule A1 partnership return)".

FA 2016

47 FA 2016 is amended as follows.

48 (1) Schedule 18 (serial tax avoidance) is amended as follows.

(2) In paragraph 51(8)(b) (partnerships: information) after "TMA 1970" insert ", or under equivalent provision made by regulations under paragraph 10 of Schedule A1 to that Act,".

(3) In paragraph 52 (partnerships: special provision about taxpayer emendations)—

(a) in sub-paragraph (1) for "subsection (1)(b) of section 12AB of that Act (partnership statement)" substitute "section 12AB(1)(b) of that Act or under equivalent provision made by regulations under paragraph 10 of Schedule A1 to that Act (partnership statement)";

(b) in sub-paragraph (3)—

(i) in the words before paragraph (a), after "that person's successor" insert "(in the case of a section 12AA partnership return) or the nominated partner (in the case of a Schedule A1 partnership return)";

(ii) for "subsection (1)(b) of section 12AB of TMA 1970 (partnership statement)" substitute "section 12AB(1)(b) of TMA 1970 or under equivalent provision made by regulations under paragraph 10 of Schedule A1 to that Act (partnership statement)".

(4) In paragraph 53(1) (supplementary provision relating to partnerships)—

(a) in the definition of "the representative partner" after "in relation to a" insert "section 12AA";

(b) after the definition of "successor" insert—

""the nominated partner", in relation to a Schedule A1 partnership return, has the meaning given by paragraph 5 of Schedule A1 to TMA 1970."

(5) In paragraph 58(1) (general interpretation), for the definition of "partnership return" substitute—

""partnership return" means a return—

(a) under section 12AA of TMA 1970 (a "section 12AA partnership return"), or

(b) required by regulations made under paragraph 10 of Schedule A1 to TMA 1970 (a "Schedule A1 partnership return");".

49 (1) Schedule 19 (large businesses: tax strategies and sanctions) is amended as follows.

(2) In paragraph 12(5) (definition of "representative partner")—

(a) the words from "the partner" to the end become paragraph (a);

(b) at the end of that paragraph insert ", or";

(c) after that paragraph insert—

"(b) the nominated partner within the meaning of paragraph 5 of Schedule A1 to TMA 1970."

(3) In paragraph 13 (definition of "financial year") in paragraph (c) for "under a return issued under section 12AB" substitute "within the meaning of".