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SCHEDULES

SCHEDULE 47

AMENDMENT OF INFORMATION AND INSPECTION POWERS

- 11 (1) Paragraph 37 (special cases: partnerships) is amended as follows.
- (2) For sub-paragraph (2) substitute—
- “(2) Where, in respect of a chargeable period, any of the partners has—
- (a) made a tax return under section 12AA of TMA 1970 (partnership returns), or
- (b) made a claim or election in accordance with section 42(6)(b) of TMA 1970 (partnership claims and elections),
- paragraph 21 (restrictions where taxpayer has made tax return) has effect as if that return, claim or election had been made by each of the partners.”
- (3) In sub-paragraph (3)—
- (a) omit “to any person (other than one of the partners)”,
- (b) for “paragraph 2” substitute “—
- (a) paragraph 2(2)”, and
- (c) insert at the end “, and
- (b) the references in paragraph 3(5) to naming the taxpayer are to making that statement and naming the partnership.”
- (4) In sub-paragraph (4)—
- (a) after “notice” insert “ given to a person other than one of the partners ”, and
- (b) in paragraph (b), for “each of the partners” substitute “ any of the partners in the partnership ”.
- (5) For sub-paragraph (5) substitute—
- “(5) In relation to a third party notice given to one of the partners for the purpose of checking the tax position of one or more of the other partners (in their capacity as such)—
- (a) in paragraph 3 (approval etc of notices), sub-paragraphs (1) and (3) (e) do not apply,
- (b) paragraph 4(1) (copying third party notices to taxpayer) does not apply,
- (c) paragraph 30(1) (appeal) has effect as if it permitted an appeal on any grounds, and
- (d) in paragraph 30(2) (no appeal in relation to taxpayer's statutory records), the reference to the taxpayer has effect as if it were a reference to any of the partners in the partnership.”
- (6) In sub-paragraph (6), for the words after “the notice” substitute “—

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- (a) sub-paragraphs (3) and (4) of that paragraph (approval of tribunal) have effect as if they permitted, but did not require, the officer to obtain the approval of the tribunal, and
- (b) paragraph 31 (appeal) has effect as if it permitted an appeal on any grounds, but the partner to whom the notice is given may not appeal against a requirement in the notice to produce any document that forms part of that partner's statutory records.”

(7) Omit sub-paragraph (7).

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)