
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Introductory. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 43D

THE GAAR AND PARTNERSHIPS

Textual Amendments

- F1** Sch. 43D inserted (with effect in accordance with s. 124(2) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), [Sch. 32 para. 1](#)

PART 1

GENERAL

Introductory

- 1 (1) This Schedule makes provision about the operation of the general anti-abuse rule in relation to partnerships.
- (2) This Schedule applies where—
- (a) a return is made under section 12AA of TMA 1970 (a “section 12AA partnership return”), or
 - (b) a return is made in accordance with regulations under paragraph 10 of Schedule A1 to TMA 1970 (a “Schedule A1 partnership return”).]

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