

*These notes refer to the Finance Act 2014 (c.26) which received Royal Assent on 17 July 2014*

# **FINANCE ACT 2014**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

*Sections 199 to 233 and Schedules 30-33: Follower Notices and Accelerated Payments*

#### **Details of the Sections**

##### *Chapter 2 Follower Notices*

#### **Partners and partnerships**

39. Section 215 makes reference to Schedule 31, which sets out how the rules of Chapter 2 apply to partners and partnerships.