

## SCHEDULES

### SCHEDULE 32

#### ACCELERATED PAYMENTS AND PARTNERSHIPS

*Restriction on circumstances when accelerated payment notices can be given*

- 2 (1) This paragraph applies where—
- (a) a tax enquiry is in progress in relation to a partnership return, or
  - (b) an appeal has been made in relation to an amendment of such a return or against a conclusion stated by a closure notice in relation to a tax enquiry into such a return.
- (2) No accelerated payment notice may be given to the representative partner of the partnership, or a successor of that partner, by reason of that enquiry or appeal.
- (3) But this Schedule makes provision for partner payment notices and accelerated partner payments in such cases.