

SCHEDULES

SCHEDULE 32

ACCELERATED PAYMENTS AND PARTNERSHIPS

Representations about a partner payment notice

- 5 (1) This paragraph applies where a partner payment notice has been given to a relevant partner under paragraph 3 (and not withdrawn).
- (2) The relevant partner has 90 days beginning with the day that notice is given to send written representations to HMRC—
- (a) objecting to the notice on the grounds that Condition A, B or C in that paragraph was not met, or
 - (b) objecting to the amount specified in the notice under paragraph 4(1)(b).
- (3) HMRC must consider any representations made in accordance with sub-paragraph (2).
- (4) Having considered the representations, HMRC must—
- (a) if representations were made under sub-paragraph (2)(a), determine whether—
 - (i) to confirm the partner payment notice (with or without amendment),
or
 - (ii) to withdraw the partner payment notice, and
 - (b) if representations were made under sub-paragraph (2)(b) (and the notice is not withdrawn under paragraph (a)), determine whether a different amount ought to have been specified as the understated partner tax, and then—
 - (i) confirm the amount specified in the notice, or
 - (ii) amend the notice to specify a different amount,
- and notify P accordingly.