

# SCHEDULES

## SCHEDULE 36

### PROMOTERS OF TAX AVOIDANCE SCHEMES: PARTNERSHIPS

#### PART 2

##### CONDUCT NOTICES AND MONITORING NOTICES

###### *Conduct notices*

- 5 (1) A conduct notice that is given to a partnership must state that it is a partnership conduct notice.
- (2) In accordance with paragraphs 1 and 2, where the person to whom a conduct notice is given is a partnership, section 238 authorises the imposition of conditions relating to—
- (a) the persons who are members of the partnership when the conduct notice is given, and
  - (b) any person who becomes a member of the partnership after the conduct notice is given.