
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

SCHEDULES

SCHEDULE 19

PROMOTERS OF TAX AVOIDANCE SCHEMES

Treating persons as meeting a threshold condition

- 5 In Schedule 36 (partnerships)—
- (a) omit paragraph 4 (threshold conditions: actions of partners in a personal capacity) and the italic heading before it,
 - (b) omit paragraph 20 (definition of “managing partner”) and the italic heading before it, and
 - (c) in paragraph 21 (power to amend definitions) omit “or 20”.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)