

*Status: This version of this part contains provisions that are prospective.*

**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 30 is up to date with all changes known to be in force on or before 05 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

### SCHEDULE 14

#### DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

#### PART 1

##### AMENDMENTS OF TMA 1970

- 30 (1) Paragraph 3 of Schedule 1AB (recovery of overpaid tax) is amended as follows.
- (2) In sub-paragraph (2)(a) after “of this Act” insert “ or a Schedule A1 partnership return ”.
- (3) In sub-paragraph (3)(a) after “12AA” insert “ or a Schedule A1 partnership return ”.
- (4) In sub-paragraph (4) at the end insert “ or a Schedule A1 partnership return ”.

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**Changes and effects yet to be applied to :**

- Sch. 14 para. 30 coming into force by [S.I. 2021/1079 reg. 2](#)

**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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)