

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. 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 14

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

PROSPECTIVE

PART 2

AMENDMENTS OF OTHER ACTS

FA 2014

43 FA 2014 is amended as follows.

[^{F1}43A In section 227(7A)(b) (withdrawal etc of accelerated payment notice), before “partnership return” insert “section 12AA”.]

Textual Amendments

F1 Sch. 14 para. 43A inserted (15.3.2018) by Finance Act 2018 (c. 3), Sch. 6 para. 15(3)

44 In section 253(6)(c) (definition of “tax return”) after “section 12AA of” insert “, or regulations under paragraph 10 of Schedule A1 to, ”.

45 (1) Schedule 31 (follower notices and partnerships) is amended as follows.

(2) In paragraph 2 (interpretation)—

(a) in sub-paragraph (3)—

(i) the words from “in pursuance” to the end become paragraph (a);

(ii) at the end of that paragraph insert “ (a “section 12AA partnership return”), or ”;

(iii) after that paragraph insert—

“(b) required by regulations under paragraph 10 of Schedule A1 to TMA 1970 (a “Schedule A1 partnership return”).”;

(b) in sub-paragraph (4) after “in relation to a” insert “ section 12AA ”;

(c) after sub-paragraph (4) insert—

“(4A) “The nominated partner”, in relation to a Schedule A1 partnership return, has the meaning given by paragraph 5 of Schedule A1 to TMA 1970.”

(3) In paragraph 3 (giving of follower notices in relation to partnership returns)—

(a) in sub-paragraph (1), after “in relation to a” insert “ section 12AA ”;

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- (b) after sub-paragraph (1) insert—
 - “(1A) For the purposes of section 204 a Schedule A1 partnership return, or an appeal in respect of the return, is to be regarded as made by the person who is for the time being the nominated partner (if that would not otherwise be the case).”;
 - (c) in sub-paragraph (2), at the end insert “ , or the nominated partner (as the case may be). ”;
 - (d) in sub-paragraph (4)—
 - (i) in paragraph (a), after “or a successor of that partner,” insert “ or as the nominated partner of a partnership, ”;
 - (ii) in paragraph (b) after “successors of that partner” insert “ or to a nominated partner ”.
 - (4) In paragraph 5 (calculation of penalty etc) in sub-paragraph (10)—
 - (a) the words from “the representative partner” to the end become paragraph (a);
 - (b) at the end of that paragraph insert “ (in relation to a section 12AA partnership return), or ”;
 - (c) after that paragraph insert—
 - “(b) the nominated partner (in relation to a Schedule A1 partnership return).”
- 46 (1) Schedule 32 (accelerated payments and partnerships) is amended as follows.
- (2) In paragraph 1 (interpretation)—
 - (a) in sub-paragraph (2)—
 - (i) the words from “in pursuance” to the end become paragraph (a);
 - (ii) at the end of that paragraph insert “ (a “section 12AA partnership return”), or ”;
 - (iii) after that paragraph insert—
 - “(b) required by regulations under paragraph 10 of Schedule A1 to TMA 1970 (a “Schedule A1 partnership return”).”;
 - (b) in sub-paragraph (3) after “in relation to a” insert “ section 12AA ”;
 - (c) after sub-paragraph (3) insert—
 - “(3A) “The nominated partner”, in relation to a Schedule A1 partnership return, has the meaning given by paragraph 5 of Schedule A1 to TMA 1970.”
 - (3) In paragraph 2(2) (restriction on circumstances when accelerated payment notices can be given) after “a successor of that partner” insert “ (in relation to a section 12AA partnership return), or to the nominated partner of the partnership (in relation to a Schedule A1 partnership return) ”.
 - (4) In paragraph 3(5)(a) (circumstances in which partner payment notices can be given) after “or a successor of that partner” insert “ (in relation to a section 12AA partnership return), or the nominated partner (in relation to a Schedule A1 partnership return) ”.
 - [^{F2}(5) In paragraph 8(2)(aa) (withdrawal etc of partner payment notices), before “partnership return”, in both places, insert “section 12AA”.]

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Textual Amendments

F2 [Sch. 14 para. 46\(5\)](#) inserted (15.3.2018) by [Finance Act 2018 \(c. 3\)](#), [Sch. 6 para. 15\(4\)](#)

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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. 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\(a\)](#)