

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

[^{F1}FA 2022

Textual Amendments

F1 [Sch. 14 para. 50](#) and cross-heading inserted (1.4.2022 in relation to relevant returns that are required to be made on or after that date) by [Finance Act 2022 \(c. 3\)](#), [Sch. 17 para. 31](#)

- 50 (1) Schedule 17 to FA 2022 (large businesses: notification of uncertain tax treatment) is amended as follows.
- (2) In paragraph [6\(1\)\(e\)](#) (definition of “financial year” in relation to a UK resident partnership), for “under section 12AB” substitute “within the meaning”.
- (3) In paragraph [6\(2\)](#), in the definition of “representative partner”—
- (a) the words from “the partner” to the end of the definition become paragraph (a) of the definition;
 - (b) at the end of that paragraph (a) insert “, or”;
 - (c) after that paragraph insert—
“(b) the nominated partner within the meaning of paragraph 5 of Schedule A1 to TMA 1970.”]

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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\(a\)](#)