

SCHEDULES

SCHEDULE 6

PARTNERSHIPS

PART 5

RETURNS CONCLUSIVE AS TO SHARES OF PROFITS AND LOSSES

- 12 In section 1262 of CTA 2009 (allocation of firm's profits or losses between partners), in subsection (1), after "1264A" insert "and section 12ABZB of TMA 1970 (partnership return is conclusive)".