Changes to legislation: There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14. (See end of Document for details)

## SCHEDULES

#### SCHEDULE 6

**PARTNERSHIPS** 

## **PART 5**

### RETURNS CONCLUSIVE AS TO SHARES OF PROFITS AND LOSSES

The amendments made by paragraphs 10 to 13 have effect in relation to returns relating to the tax year 2018-19 or any subsequent tax year.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 14.