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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2018, Paragraph 9. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 6

#### PARTNERSHIPS

#### PART 4

##### RETURNS: OVERSEAS PARTNERS IN INVESTMENT PARTNERSHIPS ETC

9 In Schedule 14 to F(No.2)A 2017 (amendments relating to digital reporting etc), after paragraph 10A (as inserted by this Schedule) insert—

“10B In section 12ABZA (partnership returns: overseas partners in investment partnerships etc)—

- (a) in the heading, before “Partnership returns” insert “ Section 12AA ”;
- (b) in subsections (1), (3), and (4), before every “partnership return” insert “ section 12AA ”.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2018, Paragraph 9.