
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2022, Paragraph 31. (See end of Document for details)

SCHEDULES

SCHEDULE 17

LARGE BUSINESSES: NOTIFICATION OF UNCERTAIN TAX TREATMENT

PART 5

CONSEQUENTIAL AMENDMENTS

31 In Schedule 14 to F(No.2)A 2017 (digital reporting and record-keeping for income tax etc: further amendments), at the end insert—

“FA 2022

- 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.”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2022, Paragraph 31.