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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2022, PART 5. (See end of Document for details)*

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## 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.””

32 The reference in section 61(6) of F(No.2)A 2017 (commencement) to Schedule 14 to that Act is to be read as a reference to that Schedule as amended by paragraph 31 of this Schedule.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2022, PART 5.