

SCHEDULE 17 PARTNERSHIPS

PART 3

ORDINARY PARTNERSHIP TRANSACTIONS

Joint and several liability of responsible partners

- 10 (1) Where the responsible partners are liable to make a payment of tax, the liability is a joint and several liability of those partners.
- (2) No amount may be recovered by virtue of sub-paragraph (1) from a person who did not become a responsible partner until after the effective date of the transaction in respect of which the tax is payable.