

SCHEDULES

SCHEDULE 19

PROMOTERS OF TAX AVOIDANCE SCHEMES

Treating persons as meeting a threshold condition

- 5 In Schedule 36 (partnerships)—
- (a) omit paragraph 4 (threshold conditions: actions of partners in a personal capacity) and the italic heading before it,
 - (b) omit paragraph 20 (definition of “managing partner”) and the italic heading before it, and
 - (c) in paragraph 21 (power to amend definitions) omit “or 20”.