
Status: Point in time view as at 15/09/2016.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 19

LARGE BUSINESSES: TAX STRATEGIES AND SANCTIONS

PART 2

PUBLICATION OF TAX STRATEGIES

Qualifying partnerships: duty to publish a partnership tax strategy

- 25 (1) Paragraphs 22 to 24 apply in relation to a UK partnership which is (in any financial year of the partnership) a qualifying partnership as they apply to a UK company which is (in any financial year of the company) a qualifying company.
- (2) Those paragraphs have effect in their application to a qualifying partnership—
- (a) with the omission of paragraph 22(3) and (8),
 - (b) as if for “company tax strategy” (in each place) there were substituted “partnership tax strategy”, and
 - (c) as if for “company” and “company's” (in each place) there were substituted respectively “partnership” and “partnership's”.

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