

Status: This version of this part contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. 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) View outstanding changes

SCHEDULES

SCHEDULE 14

DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

PART 1

AMENDMENTS OF TMA 1970

- 13 (1) Section 12AC (notice of enquiry into partnership return) is amended as follows.
- (2) In subsection (1)—
- (a) after “return if” insert “, within the time allowed,”;
 - (b) at the beginning of paragraph (a) insert “ in the case of a section 12AA partnership return,”;
 - (c) after that paragraph insert—
 - “(aa) in the case of a Schedule A1 partnership return, to the nominated partner.”;
 - (d) omit paragraph (b).
- (3) In subsection (7)—
- (a) the words from “the day” to the end become paragraph (a);
 - (b) at the beginning of that paragraph insert “ in relation to a section 12AA partnership return,”;
 - (c) after that paragraph insert—
 - “(b) in relation to a Schedule A1 partnership return for a year of assessment (Year 1), means 31 January of Year 2.”

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Changes and effects yet to be applied to :

- Sch. 14 para. 13 coming into force by [S.I. 2021/1079 reg. 2](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)