

**Status:** This version of this cross heading 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 2

##### AMENDMENTS OF OTHER ACTS

##### *FA 2016*

- 49 (1) Schedule 19 (large businesses: tax strategies and sanctions) is amended as follows.
- (2) In paragraph 12(5) (definition of “representative partner”)—
- (a) the words from “the partner” to the end become paragraph (a);
  - (b) at the end of that paragraph insert “ , or ”;
  - (c) after that paragraph insert—
    - “(b) the nominated partner within the meaning of paragraph 5 of Schedule A1 to TMA 1970.”
- (3) In paragraph 13 (definition of “financial year”) in paragraph (c) for “under a return issued under section 12AB” substitute “ within the meaning of ”.

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**Changes and effects yet to be applied to :**

- Sch. 14 para. 49 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\(a\)](#)