
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 15

PARTIAL CLOSURE NOTICES

FA 1998

- 25 (1) Paragraph 31 (amendment of return by company during enquiry) is amended as follows.
- (2) In sub-paragraph (1), for “is in progress into the return” substitute “ into the return is in progress in relation to any matter to which the amendment relates or which is affected by the amendment ”.
- (3) In sub-paragraph (3) for “until after the enquiry is completed” substitute “ while the enquiry is in progress in relation to any matter to which the amendment relates or which is affected by the amendment ”.
- (4) In sub-paragraph (4)(a)—
- (a) for “the closure notice” substitute “ a partial or final closure notice ”;
 - (b) for “on the completion of the enquiry” substitute “ when a partial closure notice is issued in relation to the matters to which the amendment relates or which are affected by the amendment or, if no such notice is issued, a final closure notice is issued ”.
- (5) In sub-paragraph (5)—
- (a) after “in progress” insert “ in relation to any matter ”;
 - (b) for “the enquiry is completed” substitute “ a partial closure notice is issued in relation to the matter or, if no such notice is issued, a final closure notice is issued ”.

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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\(a\)](#)