



Finance Act 2021

2021 CHAPTER 26

PART 4

MISCELLANEOUS AND FINAL

Avoidance

124 The GAAR and partnerships

- (1) Schedule 32 makes provision about the operation of the general anti-abuse rule in relation to partnerships.
- (2) The amendments made by the Schedule have effect in relation to tax arrangements (within the meaning of Part 5 of FA 2013) entered into at any time (whether before or after the passing of this Act).

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2021, Section 124.