

Changes to legislation: Finance Act 2008, Cross Heading: Partnerships is up to date with all changes known to be in force on or before 08 May 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

Modifications etc. (not altering text)

- C1 Sch. 36 modified (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 18**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with Sch. 16 para. 62 of the amending Act) by Finance (No. 2) Act 2017 (c. 32), **Sch. 16 paras. 40-43** (as amended (with effect in accordance with s. 123(12) of the amending Act) by Finance Act 2021 (c. 26), **s. 123(4)-(7)**)
- C1 Sch. 36 applied (with modifications) (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 13 para. 6(1)(3)**
- C1 Sch. 36 modified (22.3.2011) by National Insurance Contributions Act 2011 (c. 3), **ss. 9(5), 13(2)**
- C1 Sch. 36 applied (24.2.2022) by Finance Act 2022 (c. 3), **Sch. 14 para. 17(1)**
- C1 Sch. 36 applied (with modifications) (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5**
- C1 Sch. 36 modified (8.4.2010) by Finance Act 2010 (c. 13), **Sch. 1 para. 36(1)**
- C1 Sch. 36 applied (with modifications) (with effect in accordance with s. 121(6) of the amending Act) by 2014 c. 26, **s. 272A** (as inserted by Finance Act 2021 (c. 26), **Sch. 30 para. 4**)
- C1 Sch. 36 applied (19.4.2013) by The Small Charitable Donations Regulations 2013 (S.I. 2013/938), **regs. 1, 5(1)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 33(2)(3)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 55(1)(2)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 60(1)(2)** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 28(2)(3)**
- C1 Sch. 36 applied (with modifications) (E.W.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations 2009 (S.I. 2009/470), **regs. 1(1), 61** (with reg. 1(4)(6))
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 78(1)(2)**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 77(1)(2)**
- C1 Sch. 36 applied (with modifications) (N.I.) (6.4.2009) by The Education (Student Loans) (Repayment) Regulations (Northern Ireland) 2009 (S.R. 2009/128), **regs. 1(1), 56**
- C1 Sch. 36 applied (with modifications) (with application in accordance with reg. 1 of the amending S.I.) by The Education (Postgraduate Master's Degree Loans) Regulations 2016 (S.I. 2016/606), **regs. 1(1), 43(2)(3)**
- C1 Sch. 36 applied (with modifications) (1.5.2023) by The Value Added Tax (Margin Schemes and Removal or Export of Goods: VAT-related Payments) Order 2023 (S.I. 2023/68), **arts. 1(1), 12** (with art. 1(2))
- C1 Sch. 36 applied (with modifications) (1.1.2017) by Finance Act 2016 (c. 24), **s. 162(2), Sch. 20 paras. 18-21**; S.I. 2016/1249, **reg. 2**

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PART 6

SPECIAL CASES

Partnerships

- 37 (1) This paragraph applies where a business is carried on by two or more persons in partnership.
- [^{F1}(2) Where, in respect of a chargeable period, any of the partners has—
- (a) made a tax return under section 12AA of TMA 1970 (partnership returns), or
 - (b) made a claim or election in accordance with section 42(6)(b) of TMA 1970 (partnership claims and elections),
- paragraph 21 (restrictions where taxpayer has made tax return) has effect as if that return, claim or election had been made by each of the partners.]
- [^{F2}(2A) Where, in respect of a transaction entered into as purchaser by or on behalf of the members of the partnership, any of the partners has—
- (a) delivered a land transaction return under Part 4 of FA 2003 (stamp duty land tax), or
 - (b) made a claim under that Part of that Act,
- paragraph 21A (restrictions where taxpayer has delivered land transaction return) has effect as if that return had been delivered, or that claim had been made, by each of the partners.]
- [^{F3}(2B) Where, in respect of a single-dwelling interest (see paragraph 21B(7)) to which one or more companies are or were entitled as members of a partnership, any member of the partnership has—
- (a) delivered an annual tax on enveloped dwellings return or a return of the adjusted chargeable amount under Part 3 of FA 2013, or
 - (b) made a claim under that Part of that Act,
- paragraph 21B (restrictions where taxpayer has delivered return) has effect as if that return had been delivered, or that claim had been made, by each member of the partnership.]
- (3) Where a third party notice is given ^{F4}... for the purpose of checking the tax position of more than one of the partners (in their capacity as such), [^{F5}—
- (a) paragraph 2(2)] only requires the notice to state this and give a name in which the partnership is registered for any purpose [^{F6}, and
 - (b) the references in paragraph 3(5) to naming the taxpayer are to making that statement and naming the partnership.]
- (4) In relation to such a notice [^{F7}given to a person other than one of the partners]—
- (a) in paragraphs 3 and 4 (approval etc of notices and copying third party notices to taxpayer), the references to the taxpayer have effect as if they were references to at least one of the partners, and
 - (b) in paragraph 30(2) (no appeal in relation to taxpayer's statutory records), the reference to the taxpayer has effect as if it were a reference to [^{F8}any of the partners in the partnership].

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- [^{F9}(5) In relation to a third party notice given to one of the partners for the purpose of checking the tax position of one or more of the other partners (in their capacity as such)—
- (a) in paragraph 3 (approval etc of notices), sub-paragraphs (1) and (3)(e) do not apply,
 - (b) paragraph 4(1) (copying third party notices to taxpayer) does not apply,
 - (c) paragraph 30(1) (appeal) has effect as if it permitted an appeal on any grounds, and
 - (d) in paragraph 30(2) (no appeal in relation to taxpayer's statutory records), the reference to the taxpayer has effect as if it were a reference to any of the partners in the partnership.]
- (6) Where a notice is given under paragraph 5 to one of the partners for the purpose of checking the tax position of one or more of the other partners whose identities are not known to the officer giving the notice [^{F10}—
- (a) sub-paragraphs (3) and (4) of that paragraph (approval of tribunal) have effect as if they permitted, but did not require, the officer to obtain the approval of the tribunal, and
 - (b) paragraph 31 (appeal) has effect as if it permitted an appeal on any grounds, but the partner to whom the notice is given may not appeal against a requirement in the notice to produce any document that forms part of that partner's statutory records.]

^{F11}(7)

Textual Amendments

- F1** Sch. 36 para. 37(2) substituted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(2)
- F2** Sch. 36 para. 37(2A) inserted (1.4.2010) by Finance Act 2009 (c. 10), s. 96(3), Sch. 48 para. 13; S.I. 2009/3054, art. 2
- F3** Sch. 36 para. 37(2B) inserted (17.7.2013) by Finance Act 2013 (c. 29), Sch. 34 para. 4
- F4** Words in Sch. 36 para. 37(3) omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), Sch. 47 para. 11(3)(a)
- F5** Words in Sch. 36 para. 37(3) substituted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(3)(b)
- F6** Sch. 36 para. 37(3)(b) and word inserted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(3)(c)
- F7** Words in Sch. 36 para. 37(4) inserted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(4)(a)
- F8** Words in Sch. 36 para. 37(4)(b) substituted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(4)(b)
- F9** Sch. 36 para. 37(5) substituted (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(5)
- F10** Sch. 36 para. 37(6)(a)(b) substituted for words (21.7.2009) by Finance Act 2009 (c. 10), Sch. 47 para. 11(6)
- F11** Sch. 36 para. 37(7) omitted (21.7.2009) by virtue of Finance Act 2009 (c. 10), Sch. 47 para. 11(7)

Commencement Information

- I1** Sch. 36 para. 37 in force at 1.4.2009 by S.I. 2009/404, art. 2

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

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

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

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)