
Changes to legislation: Finance Act 2016, Paragraph 51 is up to date with all changes known to be in force on or before 08 June 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 18

SERIAL TAX AVOIDANCE

Modifications etc. (not altering text)

- C1** Sch. 18 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by 1994 c. 23, Sch. 9ZA para. 79 (as inserted by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\)](#), s. 11(1)(e), [Sch. 2 para. 2](#) (with s. 3(4), [Sch. 2 para. 7\(7\)-\(10\)](#)); S.I. 2020/1642, reg. 9)

PART 6

CORPORATE GROUPS, ASSOCIATED PERSONS AND PARTNERSHIPS

Partnerships: information

- 51 (1) If paragraph 50 applies in relation to a partnership return, the appropriate partner must give HMRC a written notice (a “partnership information notice”) in respect of each sub-period in the information period.
- (2) The “information period” is the period of 5 years beginning with the day after the day of the relevant defeat mentioned in paragraph 50.
- (3) If, in the case of a partnership, a new information period (relating to another partnership return) begins during an existing information period, those periods are treated for the purposes of this paragraph as a single period (which includes all times that would otherwise fall within either period).
- (4) An information period under this paragraph ends if the partnership ceases.
- (5) A partnership information notice must be given not later than the 30th day after the end of the sub-period to which it relates.
- (6) A partnership information notice must state—
- whether or not any relevant partnership return which was, or was required to be, delivered in the sub-period has been made on the basis that a relevant tax advantage arises, and
 - whether or not there has been a failure to deliver a relevant partnership return in the sub-period.
- (7) In this paragraph—
- “relevant partnership return” means a partnership return in respect of the partnership's trade, profession or business;

Changes to legislation: Finance Act 2016, Paragraph 51 is up to date with all changes known to be in force on or before 08 June 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

- (b) “relevant tax advantage” means a tax advantage which particular DOTAS arrangements enable, or might be expected to enable, a person who is or has been a partner in the partnership to obtain.
- (8) If a partnership information notice states that a relevant partnership return has been made on the basis mentioned in sub-paragraph (6)(a) the notice must—
- (a) explain (on the assumptions made for the purposes of the return) how the DOTAS arrangements enable the tax advantage concerned to be obtained, and
 - (b) describe any variation in the amounts required to be stated in the return under section 12AB(1) of TMA 1970 which results from those arrangements.
- (9) HMRC may require the appropriate partner to give HMRC a notice (a “supplementary information notice”) setting out further information in relation to a partnership information notice.
- In relation to a partnership information notice “further information” means information which would have been required to be set out in the notice by virtue of sub-paragraph (6)(a) or (8) had there not been a failure to deliver a relevant partnership return.
- (10) A requirement under sub-paragraph (9) must be made by a written notice and the notice must state the period within which the notice must be complied with.
- (11) If a person fails to comply with a requirement of (or imposed under) this paragraph, HMRC may by written notice extend the information period concerned to the end of the period of 5 years beginning with—
- (a) the day by which the partnership information notice or supplementary information notice was required to be given to HMRC or, as the case requires,
 - (b) the day on which the person gave the defective notice to HMRC,
- or, if earlier, the time when the information period would have expired but for the extension.
- (12) For the purposes of this paragraph—
- (a) the first sub-period in an information period begins with the first day of the information period and ends with a day specified by HMRC,
 - (b) the remainder of the information period is divided into further sub-periods each of which begins immediately after the end of the preceding sub-period and is twelve months long or (if that would be shorter) ends at the end of the information period.
- (13) In this paragraph “the appropriate partner” means the partner in the partnership who is for the time being nominated by HMRC for the purposes of this paragraph.

Changes to legislation:

Finance Act 2016, Paragraph 51 is up to date with all changes known to be in force on or before 08 June 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.

[View outstanding changes](#)

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. 19 para. 12(5)(b) inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(c\)](#)
- Sch. 19 para. 12(5)(a) word inserted by [2017 c. 32 Sch. 14 para. 49\(2\)\(b\)](#)
- Sch. 19 para. 51(8)(b) words inserted by [2017 c. 32 Sch. 14 para. 48\(2\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(a\)](#)
- Sch. 19 para. 53(1) words inserted by [2017 c. 32 Sch. 14 para. 48\(4\)\(b\)](#)
- Sch. 19 para. 12(5)(a) words renumbered as Sch. 19 para. 12(5)(a) by [2017 c. 32 Sch. 14 para. 49\(2\)\(a\)](#)
- Sch. 19 para. 58(1) words substituted by [2017 c. 32 Sch. 14 para. 48\(5\)](#)