



# Finance Act 1994

## 1994 CHAPTER 9

### PART IV

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER III

#### MANAGEMENT: SELF-ASSESSMENT ETC.

#### *Enquiries: procedure*

#### **189 Amendment of partnership statement.**

After section 28A of the Management Act there shall be inserted the following section—

#### **“28B Amendment of partnership statement where enquiries made.**

- (1) This section applies where an officer of the Board gives notice under section 12AC(1) of this Act to any person (the taxpayer) of his intention to enquire into—
  - (a) the return on the basis of which the taxpayer’s partnership statement was made, or
  - (b) any amendment of that return on the basis of which an amendment (the taxpayer’s amendment) of that statement has been made by the taxpayer.
- (2) At any time in the period of 30 days beginning with the day on which the officer’s enquiries are completed, the taxpayer may so amend his partnership statement—
  - (a) as to make good any deficiency or eliminate any excess which, on the basis of the conclusions stated in the officer’s notice under

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*Status: Point in time view as at 03/05/1994. This version of this provision has been superseded.*

*Changes to legislation: Finance Act 1994, Section 189 is up to date with all changes known to be in force on or before 31 July 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)*

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- subsection (5) below, is a deficiency or excess which could be made good or eliminated under subsection (3) below; or
- (b) in a case falling within subsection (1)(a) above where the return made before the end of the period of twelve months beginning with the filing date, as to give effect to any amendments to the return which he has notified to the officer.
- (3) If, at any time in the period of 30 days beginning immediately after the period mentioned in subsection (2) above, the officer is of opinion that—
- (a) any amount contained in the taxpayer's partnership statement is insufficient or excessive, and
- (b) in a case falling within subsection (1)(b) above, the deficiency or excess is attributable (wholly or partly) to the taxpayer's amendment, he may by notice to the taxpayer so amend the statement as to make good or eliminate the deficiency or excess or, where paragraph (b) above applies, so much of the deficiency or excess as is so attributable.
- (4) Where a partnership statement is amended under this section, the officer shall by notice to each of the partners so amend his self-assessment under section 9 or 11AA of this Act as to give effect to the amendments of the partnership statement.
- (5) Subject to subsection (6) below, the officer's enquiries shall be treated as completed at such time as he by notice—
- (a) informs the taxpayer that he has completed his enquiries, and
- (b) states his conclusions as to the amounts which should be contained in the taxpayer's partnership statement.
- (6) Subsections (6) and (7) of section 28A of this Act apply for the purposes of subsection (5) above as they apply for the purposes of subsection (5) of that section.
- (7) In this section "filing date" means the day specified in the notice under subsection (2) or, as the case may be, subsection (3) of section 12AA of this Act.
- (8) Any reference in this section to the taxpayer includes a reference to any predecessor or successor of his."

**Status:**

Point in time view as at 03/05/1994. This version of this provision has been superseded.

**Changes to legislation:**

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