

SCHEDULES

SCHEDULE 36

INFORMATION AND INSPECTION POWERS

PART 6

SPECIAL CASES

Partnerships

- 37 (1) This paragraph applies where a business is carried on by two or more persons in partnership.
- (2) If a tax return has been made by any of the partners under section 12AA of TMA 1970 (partnership returns) in respect of a chargeable period—
- (a) paragraph 21 (restrictions where taxpayer has made tax return) has effect as if that return had been made by each of the partners in respect of that chargeable period, and
 - (b) for the purpose of that paragraph, Condition A is met in relation to a partner if a notice of enquiry has been given, and an enquiry has not been completed, in respect of that return or any other return mentioned in paragraph 21(1) or (2) made by the partner in respect of the chargeable period in question.
- (3) Where a third party notice is given to any person (other than one of the partners) for the purpose of checking the tax position of more than one of the partners (in their capacity as such), paragraph 2 only requires the notice to state this and give a name in which the partnership is registered for any purpose.
- (4) In relation to such a notice—
- (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 each of the partners.
- (5) Where a third party notice is 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), paragraphs 3(1) and 4(1) (approval etc of notices and copying third party notices to taxpayer) do not apply.
- (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, sub-paragraph (3) of that paragraph (approval of First-tier Tribunal) does not apply.

Status: This is the original version (as it was originally enacted).

- (7) Where a third party notice or a notice under paragraph 5 is given to one of the partners for the purpose of checking the tax position of one or more of the other partners, that partner may not appeal against a requirement in the notice to produce any document that forms part of that partner's statutory records.