

*Status: This version of this part contains provisions that are prospective.*

**Changes to legislation:** Finance (No. 2) Act 2017, Paragraph 12 is up to date with all changes known to be in force on or before 06 August 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 14

#### DIGITAL REPORTING AND RECORD-KEEPING FOR INCOME TAX ETC: FURTHER AMENDMENTS

PROSPECTIVE

#### PART 1

##### AMENDMENTS OF TMA 1970

- 12 (1) Section 12ABB (HMRC power to correct partnership return) is amended as follows.
- (2) In subsection (2), for the words from “by notice” to the end substitute—
- “(a) in the case of a section 12AA partnership return, by notice to the partner who made and delivered the return, or his successor, and
  - (b) in the case of a Schedule A1 partnership return, by notice to the nominated partner.”
- (3) In subsection (4) for the words from “the person” to the end substitute “notice rejecting the correction is given—
- (a) in the case of a section 12AA partnership return, by the person to whom the notice of correction was given or his successor, and
  - (b) in the case of a Schedule A1 partnership return, by the nominated partner.”

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**Changes and effects yet to be applied to :**

- Sch. 14 para. 12 coming into force by [S.I. 2021/1079 reg. 2](#)