

Status: This version of this cross heading contains provisions that are prospective.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance (No. 2) Act 2017. Any changes that have already been made by the team 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 2

AMENDMENTS OF OTHER ACTS

FA 2008

- 38 (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- (2) In paragraph 21(1) (taxpayer notices) after “12AA of” insert “, or regulations under paragraph 10 of Schedule A1 to,”.
- (3) In paragraph 37(2)(a) (partnerships) after “section 12AA of” insert “, or regulations under paragraph 10 of Schedule A1 to,”.

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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. A1 para. 8(6)(b) omitted by [2022 c. 3 Sch. 1 para. 32\(b\)](#)
- Sch. A1 para. 8(2) substituted by [2022 c. 3 Sch. 1 para. 32\(a\)](#)