HMRC - CH84710 - Introduction

You must check the date from which these rules apply for the tax or duty you are dealing with. See You must check the date from which these rules apply for the tax or duty you are dealing with. See for full details.

The following guidance at [

The following guidance at](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch84720) to [

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The following guidance at](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch84720) to](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch84760) is only concerned with a return made by a partnership under TMA70/S12AA.

For more information about the taxation of partnerships see EM7000.

The partnership may send other returns to you, such as PAYE or VAT. Penalties for inaccuracies will be chargeable on those other returns as outlined in CH81060.

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