HMRC - CH84730 - Liable Partners

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.

Normally it is the nominated partner who submits the partnership return. But if the partnership has not made a nomination, the notice to file the partnership return may name a particular partner.

The penalties for inaccuracies will apply to each partner where the nominated or named partner sends us an incorrect SA partnership return.

An inaccuracy in a partnership return may affect the amount of tax payable by some or all of the partners and not simply the nominated partner. Where that happens, the nominated partner and those other partners will each be liable to a penalty for the inaccuracy in the partnership return. This is referred to as a ‘partner’s penalty’.

There is no question of any double counting of penalties both at partnership and individual level. This is because the partnership as a whole is not liable to tax, and therefore a penalty, on the partnership profits.

The following guidance applies to the penalty payable by the nominated partner and those ‘partners penalties’ payable by any of their partners.

The standard amount of the penalty, see [ 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.

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The standard amount of the penalty, see](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch82110) onwards

Potential lost revenue, see [ 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.

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The standard amount of the penalty, see](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch82110) onwards

Potential lost revenue, see](https://www.gov.uk/hmrc-internal-manuals/compliance-handbook/ch82150) onwards

Multiple inaccuracies, see CH82250

Losses, see CH82300

Delayed tax, see CH82380

Reduction for disclosure, see CH82400

Special reductions, see CH82490

Interaction with other penalties, see CH84950

Penalty assessments and suspension, see CH83000

Officers of companies, see CH84600.

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