HMRC - CH84750 - Suspended Penalties

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 guidance on suspending penalties, see CH83100, applies jointly to any penalty payable by the nominated partner or any other partner.

If you decide to suspend all or part of the penalty relating to an inaccuracy in the partnership return, that suspension will apply to the penalties payable by all partners for that inaccuracy.

If a partner’s own SA return contains careless inaccuracies that are not linked to the incorrect partnership return, you should consider as a separate matter whether or not those penalties can be suspended.

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