HMRC internal manual

International Exchange of Information Manual

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IEIM8000630 - Partnerships, Trusts and Collective Investment Schemes

Where a RCASP or a self-certification provider is a partnership, trust or collective investment scheme and is liable to a penalty, the Regulation 19 specifies that the liable person will be:

- In the case of a partnership, a partner of the partnership
- In the case of a trust, a trustee of the trust
- In the case of a trust that is a collective investment scheme, a trustee, manager or operator of the scheme

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