

Registration of partnership

28. (1) The registration—

(a) of persons carrying on a business in a partnership shall be in the name of the firm; and

(b) of the same persons carrying on separate businesses in a partnership may be in the separate names of the respective firms.

(2) In determining whether goods or services are supplied to or by the persons referred to in subsection (1), no account shall be taken of any change in the partnership.

(3) Any person who ceases to be a partner in a partnership shall—

(a) notify the Director General in writing of the date of cessation within thirty days from the date of cessation; and

(b) pay for the proportion of the partnership's liability on any tax due and payable on any supply of goods or services by the partnership until the date of cessation.

(4) Where any person ceases to be a partner in a partnership during any taxable period or is treated as so doing by virtue of subsection (3), any notice, whether of assessment or otherwise, which is served on the partnership and relates to the taxable period or to any other taxable period during the whole or part of which he was a partner in the partnership, shall be deemed as to have been served also on him.

(5) Notwithstanding any written law to the contrary, any notice, whether of assessment or otherwise, which is addressed to a partnership by the name in which it is registered under this Act, and is served in accordance with this Act shall be deemed as having been properly served on the partnership and accordingly, where subsection (4) applies, as having been properly served on any previous partner.

(6) Subsections (1) and (4) shall not affect the extent to which, under any other written law, a partner is liable for tax owed by the firm.

(7) Where a person is a partner in a firm during part only of a taxable period, his liability for tax on any supply of goods or services by the firm during the taxable period shall be the proportion of the firm's liability as may be just.

(8) Where any notice is required to be given by a partnership under this Act, it shall be the joint and several liability of all partners to give the notice, except that if a notice is given by any one partner, it shall be regarded as sufficient compliance with the requirement.

(9) Any person who contravenes paragraph (3)(a) or (b) commits an offence.

(10) For the purposes of this section, a partnership excludes a limited liability partnership.