

17. Separate returns by partners

- (1) Every partner in a partnership shall furnish a separate return of his total individual income (including income from the partnership and other sources) in every case in which he would be required to furnish a return if the same total income had been derived by him from sources other than the partnership.
- (2) The return shall state the income derived respectively from —
 - (a) the partnership; and
 - (b) from other sources.