Status: This is the original version (as it was originally enacted).

## SCHEDULES

## SCHEDULE 2

## RETURNS FOR DISPOSALS OF UK LAND ETC

## PART 1

RETURNS AND PAYMENTS ON ACCOUNT: DISPOSALS OF UK LAND ETC

Obligation to deliver a return to officer of Revenue and Customs

- 3 (1) If a person makes a disposal to which this Schedule applies, the person—
  - (a) must make a return in respect of the disposal, and
  - (b) must deliver the return to an officer of Revenue and Customs on or before the 30th day following the day of the completion of the disposal.
  - (2) If—
    - (a) a person makes two or more disposals to which this Schedule applies, and
    - (b) the disposals are made in the same tax year with the same completion date, the person must make and deliver a single return with respect to the disposals.
  - (3) This paragraph is subject to—
    - (a) paragraph 4 (residential property gain accruing but no payment on account required),
    - (b) paragraph 5 (ordinary tax return already delivered etc), and
    - (c) paragraph 10 (disposal in case of a collective investment scheme).