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**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2015. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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## SCHEDULES

### SCHEDULE 7

#### DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

#### PART 2

##### OTHER AMENDMENTS

45 Before section 29 insert—

**Determination of amount notionally chargeable where no NRCGT return delivered**

“28Q(1) This section applies where it appears to an officer of Revenue and Customs that—

- (a) a person is required to make and deliver in respect of a non-resident CGT disposal an NRCGT return containing an advance self-assessment, and
  - (b) the person has not delivered the required return by the filing date for the return.
- (2) The officer may make a determination, to the best of the officer's information and belief, of the amount of capital gains tax which should have been assessed in the required return as the amount notionally chargeable.
- (3) Notice of any determination under this section must be served on the person in respect of whom it is made and must state the date on which it is issued.
- (4) Until such time (if any) as it is superseded by an advance self-assessment on the basis of information contained in an NRCGT return, a determination under this section is to have effect as if it were an advance self-assessment contained in an NRCGT return made by the person in respect of the disposal concerned.
- (5) Where—
- (a) proceedings have been commenced for the recovery of an amount payable by virtue of a determination under this section, and
  - (b) before those proceedings are concluded, the determination is superseded by an advance self-assessment made by the person in respect of the disposal,
- those proceedings may be continued as if they were proceedings for the recovery of so much of the amount payable by virtue of the advance self-assessment as is due and payable and has not been paid.

(6) No determination under this section, and no advance self-assessment superseding such a determination may be made—

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- (a) after the end of the period of 3 years beginning with 31 January of the year following the tax year to which the determination relates, or
  - (b) in the case of such an advance self-assessment, after the end of the period of 12 months beginning with the date of the determination.
- (7) In this section—
- “advance self-assessment” is to be interpreted in accordance with section 12ZE(1);
  - “amount notionally chargeable” is to be interpreted in accordance with section 12ZF(1);
  - “filing date”, in relation to an NRCGT return, is to be interpreted in accordance with section 12ZB(8).
- (8) For the meaning in this section of “non-resident CGT disposal” see section 14B of the 1992 Act.”

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 21 para. 2(e) and word inserted by [2021 c. 26 Sch. 27 para. 44\(3\)\(b\)](#)
- Sch. 21 para. 5(6) inserted by [2021 c. 26 Sch. 27 para. 44\(4\)\(b\)](#)