

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 1

RETURNS AND PAYMENTS ON ACCOUNT: DISPOSALS OF UK LAND ETC

Contents of return

- 16 A return under this Schedule—
- (a) must contain information of a description specified by an officer of Revenue and Customs (and different descriptions of information may be specified for different cases), and
 - (b) must include a declaration by the person making it that the return is, to the best of the person's knowledge, correct and complete.