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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 21. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 2 **U.K.**

#### RETURNS FOR DISPOSALS OF UK LAND ETC

#### **PART 2** **U.K.**

##### NOTIFICATION OF CHARGEABLE AMOUNTS, AMENDMENTS OF RETURNS, ENQUIRIES ETC

###### *Amendments of returns during enquiry etc*

- 21 (1) For other provisions which, as a result of paragraph 19 and 20, are relevant to returns made by a person under this Schedule, see sections 9B and 9C of TMA 1970.
- (2) In the case of Schedule 3ZA to TMA 1970 (date by which payment to be made after amendment or correction of self-assessment)—
- (a) paragraph 1(2) of that Schedule has effect as if the reference to section 59B(3) and (4) of TMA 1970 included a reference to paragraph 7 of this Schedule, and
  - (b) the other provisions of that Schedule have effect in accordance with the provision made elsewhere by this Part of this Schedule (see, in particular, paragraph 24(3)).
- (3) For provisions of that Schedule relevant to returns made by a person under this Schedule, see—
- (a) paragraph 2 (amendment of return by taxpayer),
  - (b) paragraph 3 (correction of return by HMRC),
  - (c) paragraph 4 (jeopardy amendment by HMRC), and
  - (d) paragraph 5 (amendment of return by closure notice).

**Changes to legislation:**

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