

# SCHEDULES

## SCHEDULE 2

### RETURNS FOR DISPOSALS OF UK LAND ETC

#### **PART 3**

##### CONSEQUENTIAL AMENDMENTS

###### *Amendments of other Acts*

- 27 (1) Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
- (2) In paragraph 1(4), in the entry relating to capital gains tax, in the second column, for “section 12ZB of TMA 1970 (NRCGT return)” substitute “Schedule 2 to FA 2019”.
- (3) In paragraph 21C, for “section 59AA(2) of TMA 1970 (non-resident CGT disposals: payments on account of capital gains tax)” substitute “Schedule 2 to FA 2019”.