

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3

CONSEQUENTIAL AMENDMENTS

Amendments of other Acts

- 28 (1) Schedule 36 to FA 2008 (information and inspection powers) is amended as follows.
- (2) For paragraph 21ZA and the italic heading before it substitute—

“Application of paragraph 21 in case of returns under Schedule 2 to FA 2019

- 21ZA (1) For the purposes of paragraph 21 any reference to the making by a person of a return under section 8 or 8A of TMA 1970 includes the making by the person of a return under Schedule 2 to FA 2019.
- (2) In the application of paragraph 21 in relation to a return under Schedule 2 to FA 2019, the return is to be treated as if it required a self-assessment of an amount of capital gains tax.
- (3) For the purposes of paragraph 21, the definition of “the notice of enquiry” in its application to a return under Schedule 2 to FA 2019 needs to be read in the light of the provision made by paragraph 20 of that Schedule.”