Changes to legislation: *There are currently no known outstanding effects for the Finance Act 2019, Paragraph 31. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3

CONSEQUENTIAL AMENDMENTS

Late payment interest

31 So far as relating to amounts that are payable (or repayable) as a result of a requirement under this Schedule, sections 101 to 103 of FA 2009 (late payment interest on sums due to HMRC etc) come into force on 6 April 2019.

Changes to legislation:
There are currently no known outstanding effects for the Finance Act 2019, Paragraph 31.