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

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## 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.