

## SCHEDULES

### SCHEDULE 2

#### RETURNS FOR DISPOSALS OF UK LAND ETC

##### PART 1

###### RETURNS AND PAYMENTS ON ACCOUNT: DISPOSALS OF UK LAND ETC

###### *Obligation to make a payment on account of capital gains tax*

- 6 (1) This paragraph applies if—
- (a) a person is required to make a return under this Schedule in respect of any disposal, and
  - (b) as at the filing date for the return, an amount of capital gains tax is notionally chargeable on the person (as determined in accordance with paragraph 7).
- (2) The person is liable to pay that amount on account of the person's liability to capital gains tax for the tax year concerned so far as that amount has not already become payable as a result of any previous return under this Schedule in respect of a disposal in that period.
- (3) The amount is payable on the filing date for the return.
- (4) For cases where there are repayments of amounts previously paid on account of capital gains tax, see paragraphs 8 and 9.