
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Amendments of other Acts. (See end of Document for details)

SCHEDULES

SCHEDULE 2 **U.K.**

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3 **U.K.**

CONSEQUENTIAL AMENDMENTS

Amendments of other Acts

- 26 (1) TCGA 1992 is amended as follows.
- (2) In section 222A (determination of main residence: disposals by non-residents)—
- (a) in subsection (6)(a), for “the NRCGT return” substitute “ the return under Schedule 2 to the Finance Act 2019 ”, and
 - (b) in subsection (7)(a), for “an NRCGT return” substitute “ a return under Schedule 2 to the Finance Act 2019 ”.
- (3) In section 223A (amount of relief: disposals by non-residents), in subsection (3)(b), for “the NRCGT return” substitute “ the return under Schedule 2 to the Finance Act 2019 ”.
- 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 ”.
- 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.”

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- 29 (1) Schedule 55 to FA 2009 (penalty for failure to make returns etc) is amended as follows.
- (2) In the table in paragraph 1(5), in item 2A, in the third column, for “NRCGT return under section 12ZB of TMA 1970” substitute “ Return under Schedule 2 to FA 2019 (other than one made under paragraph 9 or 15 of that Schedule) ”.
- (3) Schedule 55 to FA 2009, as amended by this paragraph, is taken to have come into force for the purposes of returns under this Schedule on the day on which this Act is passed.
- 30 (1) Schedule 56 to FA 2009 (penalty for failure to make payments on time) is amended as follows.
- (2) In paragraph 1, in the Table, after item 3A insert—

“3B	Capital gains tax	Amount payable under paragraph 6 of Schedule 2 to FA 2019 where not included in a return under section 8 or 8A of TMA 1970	The date falling 30 days after 31 January in the tax year following the one in which the disposal was made”
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- (3) In paragraph 3(1)(a), after “3” insert “ , 3B ”.
- (4) In paragraph 5(3) of Schedule 11 to F(No.3)A 2010 (which amends paragraph 3(1)(a) of Schedule 56 to FA 2009), after “3” insert (in both places) “ 3B ”.
- (5) Schedule 56 to FA 2009, as amended by this paragraph, is taken to have come into force for the purposes of returns under this Schedule on the day on which this Act is passed.

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