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

## SCHEDULES

### **SCHEDULE 2**

### RETURNS FOR DISPOSALS OF UK LAND ETC

## PART 1

RETURNS AND PAYMENTS ON ACCOUNT: DISPOSALS OF UK LAND ETC

## Contents of return

- 16 A return under this Schedule—
  - (a) must contain information of a description specified by an officer of Revenue and Customs (and different descriptions of information may be specified for different cases), and
  - (b) must include a declaration by the person making it that the return is, to the best of the person's knowledge, correct and complete.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Contents of return.