

SCHEDULES

SCHEDULE 7

DISPOSALS OF UK RESIDENTIAL PROPERTY INTERESTS BY NON-RESIDENTS ETC

PART 2

OTHER AMENDMENTS

- 44 (1) Section 28A (completion of enquiry into personal or trustee return) is amended as follows.
- (2) In subsection (1), after “9A(1)” insert “ or 12ZM ”.
- (3) In the heading, after “return” insert “ or NRCGT return ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2015, Paragraph 44.