

## SCHEDULES

### SCHEDULE 2

#### RETURNS FOR DISPOSALS OF UK LAND ETC

##### PART 1

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

*Collective investment schemes to which Sch.5AAA to TCGA 1992 applies*

- 10 (1) A person is not required to make or deliver a return under this Schedule in respect of a disposal if—
- (a) the disposal has an appropriate connection to a collective investment scheme for the purposes of paragraph 6 of Schedule 5AAA to TCGA 1992, and
  - (b) the person would not be liable under paragraph 6 of this Schedule to pay an amount on account of the person's liability to capital gains tax for the tax year concerned.
- (2) In determining whether sub-paragraph (1)(b) applies, it is to be assumed that the person is required to make a return under this Schedule in respect of the disposal.