
Status: Point in time view as at 12/02/2019.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Paragraph 3. (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

Obligation to deliver a return to officer of Revenue and Customs

- 3 (1) If a person makes a disposal to which this Schedule applies, the person—
- (a) must make a return in respect of the disposal, and
 - (b) must deliver the return to an officer of Revenue and Customs on or before the 30th day following the day of the completion of the disposal.
- (2) If—
- (a) a person makes two or more disposals to which this Schedule applies, and
 - (b) the disposals are made in the same tax year with the same completion date,
- the person must make and deliver a single return with respect to the disposals.
- (3) This paragraph is subject to—
- (a) paragraph 4 (residential property gain accruing but no payment on account required),
 - (b) paragraph 5 (ordinary tax return already delivered etc), and
 - (c) paragraph 10 (disposal in case of a collective investment scheme).

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Changes to legislation:

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