

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3

CONSEQUENTIAL AMENDMENTS

Amendments of other Acts

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.