

## 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*

- 4 (1) If—
- (a) a person makes a disposal to which this Schedule applies as a result of paragraph 1(1)(b), and
  - (b) the person would not be liable under paragraph 6 to pay an amount on account of the person's liability to capital gains tax for the tax year concerned,
- the person is not required to make or deliver a return under this Schedule in respect of the disposal.
- (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.