

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 2

NOTIFICATION OF CHARGEABLE AMOUNTS, AMENDMENTS OF RETURNS, ENQUIRIES ETC

Discovery assessments

- 23 (1) A return made by a person under this Schedule is treated for the purposes of the discovery provisions as if it were an assessment required to be included as part of the person's ordinary tax return (whether or not the person is actually required to deliver an ordinary tax return).
- (2) References in the discovery provisions to an ordinary tax return for a tax year include a return under this Schedule made in respect of a disposal for the tax year concerned.
- (3) For the purposes of this paragraph "the discovery provisions" means section 29 of TMA 1970 and the other provisions of that Act relating to that section.