

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 2

NOTIFICATION OF CHARGEABLE AMOUNTS, AMENDMENTS OF RETURNS, ENQUIRIES ETC

Enquiries

- 20 (1) The enquiry provisions apply in relation to returns made by a person under this Schedule as they apply in relation to ordinary tax returns, but subject as follows.
- (2) If the person is required to deliver an ordinary tax return for the tax year concerned, the time allowed for giving a notice of enquiry into a return under this Schedule is the same as that allowed for giving a notice of enquiry into the ordinary tax return.
- (3) If the person is not required to deliver an ordinary tax return for the tax year concerned, the time allowed for giving a notice of enquiry into a return under this Schedule is determined on the assumption that the person was required to deliver an ordinary tax return for that year and that it was delivered at the later of—
- (a) the last day for delivery of an ordinary tax return, and
 - (b) the day on which the return under this Schedule was delivered.
- (4) If there is an enquiry into a return under this Schedule—
- (a) nothing in paragraph 8 requires any repayment to be made before the day on which the enquiry is completed, but
 - (b) the officer of Revenue and Customs concerned may, at any time before that day, make the repayment, on a provisional basis, to such extent as the officer thinks fit.
- (5) If—
- (a) a notice of enquiry (“the main enquiry notice”) is given at any time into an ordinary tax return for a tax year, and
 - (b) a notice of enquiry into a return under this Schedule has not been given, on or before that time, in respect of a disposal to which this Schedule applies which is made in that tax year,
- the main enquiry notice is also taken to constitute a notice of enquiry into the return under this Schedule in respect of the disposal.
- (6) If—
- (a) a final closure notice (“the main closure notice”) is given at any time which completes an enquiry into an ordinary tax return for a tax year, and

Status: This is the original version (as it was originally enacted).

- (b) a final closure notice of an enquiry into a return under this Schedule has not been given, on or before that time, in respect of a disposal to which this Schedule applies which is made in that period,
the main closure notice is also taken to constitute a final closure notice of the enquiry into the return under this Schedule in respect of the disposal.
- (7) For the purposes of this paragraph “the enquiry provisions” means sections 9A and 28A of TMA 1970 and the other provisions of that Act so far as they relate to those sections.
- (8) Nothing in this paragraph is to be read as affecting the operation of the enquiry provisions in relation to ordinary tax returns.