

# SCHEDULES

## SCHEDULE 2

### RETURNS FOR DISPOSALS OF UK LAND ETC

#### PART 2

##### NOTIFICATION OF CHARGEABLE AMOUNTS, AMENDMENTS OF RETURNS, ENQUIRIES ETC

###### *Interpretation*

- 24 (1) Expressions have the same meaning in this Part of this Schedule as they have in Part 1 of this Schedule (see paragraph 17).
- (2) For the purposes of this Part of this Schedule any reference to the last day for delivery of an ordinary tax return is to 31 January in the tax year following the tax year concerned.
- (3) A return made by a person under this Schedule is to be treated for the purposes of any provision made by or under TMA 1970 as if it contained a self-assessment of an amount of capital gains tax.