
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2019, Paragraph 27. (See end of Document for details)*

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3

CONSEQUENTIAL AMENDMENTS

Amendments of other Acts

- 27 (1) Schedule 24 to FA 2007 (penalties for errors) is amended as follows.
- (2) In paragraph 1(4), in the entry relating to capital gains tax, in the second column, for “section 12ZB of TMA 1970 (NRCGT return)” substitute “ Schedule 2 to FA 2019 ”.
- (3) In paragraph 21C, for “section 59AA(2) of TMA 1970 (non-resident CGT disposals: payments on account of capital gains tax)” substitute “ Schedule 2 to FA 2019 ”.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 27.