

## SCHEDULES

### SCHEDULE 2

#### RETURNS FOR DISPOSALS OF UK LAND ETC

### PART 3

#### CONSEQUENTIAL AMENDMENTS

##### *Amendments of other Acts*

- 29 (1) Schedule 55 to FA 2009 (penalty for failure to make returns etc) is amended as follows.
- (2) In the table in paragraph 1(5), in item 2A, in the third column, for “NRCGT return under section 12ZB of TMA 1970” substitute “Return under Schedule 2 to FA 2019 (other than one made under paragraph 9 or 15 of that Schedule)”.
- (3) Schedule 55 to FA 2009, as amended by this paragraph, is taken to have come into force for the purposes of returns under this Schedule on the day on which this Act is passed.