

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 3

CONSEQUENTIAL AMENDMENTS

Commencement

- 32 (1) The amendments made by this Part of this Schedule have effect in relation to disposals made on or after 6 April 2019.
- (2) But section 12ZG of TMA 1970 (cases where advance self-assessment not required) continues to have effect in relation to disposals made on or after that date but before 6 April 2020; and that section has effect in relation to those disposals—
- (a) as if references to an NRCGT return were to a return under this Schedule, and
- (b) as if references to section 12ZE(1) of TMA 1970 were to paragraph 6 of this Schedule.