
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: Amendments of returns. (See end of Document for details)

SCHEDULES

SCHEDULE 2

RETURNS FOR DISPOSALS OF UK LAND ETC

PART 2

NOTIFICATION OF CHARGEABLE AMOUNTS, AMENDMENTS OF RETURNS, ENQUIRIES ETC

Amendments of returns

- 19 (1) The amendment provisions applicable to ordinary tax returns apply in relation to returns made by a person under this Schedule as they apply in relation to ordinary tax returns, but subject to the following limitations or other modifications.
- (2) An amendment is permitted only so far as the return under this Schedule could, when originally delivered, have included the amendment by reference to things already done.
- (3) A person may not make an amendment of a return under this Schedule in respect of a disposal at any time on or after—
- (a) the date on which the person has delivered to an officer of Revenue and Customs the person's ordinary tax return containing a self-assessment that takes account of the disposal, or
 - (b) the date on or before which the person has (by notice) been required to deliver to an officer of Revenue and Customs the person's ordinary tax return for the tax year concerned.
- (4) If a person is not required to deliver an ordinary tax return for the tax year concerned, the person may not make an amendment of a return under this Schedule more than 12 months after the last day for delivery of an ordinary tax return.
- (5) For the purposes of this paragraph “the amendment provisions applicable to ordinary tax returns” means sections 9ZA and 9ZB of TMA 1970.

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