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

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## 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.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading:  
Commencement.