

## SCHEDULES

### SCHEDULE 7

#### PAYMENT OF CGT EXIT CHARGES

##### *CGT exit charge payment plans*

1 In TMA 1970, after section 59BA insert—

##### **“59BB CGT exit charge payment plans**

Schedule 3ZAA contains provision for the payment in instalments of capital gains tax to which liability arises by virtue of section 25 or 80 of the 1992 Act.”