

SCHEDULES

SCHEDULE 7

PAYMENT OF CGT EXIT CHARGES

Commencement

- 7 The amendments made by paragraphs 1 and 2 have effect in relation to amounts of capital gains tax which a person is liable to pay by virtue of section 25(1) or (3) or 80 of TCGA 1992 in relation to events occurring on or after 6 April 2019.