

---

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

---

## SCHEDULES

### SCHEDULE 7

#### PAYMENT OF CGT EXIT CHARGES

##### *CT exit charge payment plans*

- 6 (1) In sections 59FA, 109B and 109E of and Schedule 3ZB to TMA 1970 (including any headings of, and in, those provisions)—
- (a) for “an exit charge payment plan”, in each case it occurs, substitute “ a CT exit charge payment plan ”,
  - (b) for “exit charge payment plan”, in each case where it occurs without “an” before it, substitute “ CT exit charge payment plan ” (but this does not apply to paragraph 10(2A) or 11(1) of Schedule 3ZB to TMA 1970 as respectively inserted and substituted by Schedule 8 to this Act), and
  - (c) for “exit charge payment plans” in each case it occurs, substitute “ CT exit charge payment plans ”.
- (2) In Schedule 56 to FA 2009 (penalties), in the Table at the end of paragraph 1, in entry 6ZA, in the third column, for “an exit charge payment plan” substitute “ a CT exit charge payment plan ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Cross Heading: CT exit charge payment plans.