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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2019, Paragraph 7. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### CORPORATION TAX EXIT CHARGES

##### PART 1

##### CT EXIT CHARGE PAYMENT PLANS

- 7 In Schedule 56 to FA 2009 (penalty for failure to make payments on time) in paragraph 4 (amount of penalty in respect of certain late payments) in subparagraph (1) for “item 5, 6 or 6ZZA” substitute “ any of items 5 to 6ZA ”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2019, Paragraph 7.