Status: This is the original version (as it was originally enacted).

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."