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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 1. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 7

#### CT PAYMENT PLANS FOR TAX ON CERTAIN TRANSACTIONS WITH EEA RESIDENTS

##### *CT payment plans*

1 In TMA 1970, after section 59FA insert—

**“59FB CT payment plans for tax on certain transactions with EEA residents**

Schedule 3ZC makes provision enabling a company that is liable to pay corporation tax arising in connection with certain transactions to defer payment of the tax by entering into a CT payment plan.”

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 1.