

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”.