

# Finance Act 2019

# **2019 CHAPTER 1**

## PART 1

#### DIRECT TAXES

### International matters

# 23 Corporation tax exit charges

Schedule 8—

- (a) amends provisions concerning CT exit charge payment plans,
- (b) repeals certain provisions that enable the postponement of exit charges, and
- (c) contains amendments concerning the treatment of assets that are the subject of EU exit charges.