

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.”