

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2020, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 7

CT PAYMENT PLANS FOR TAX ON CERTAIN TRANSACTIONS WITH EEA RESIDENTS

Commencement

- 4 (1) The amendments made by this Schedule—
- (a) have effect in relation to accounting periods ending on or after 10 October 2018, and
 - (b) are to be treated as having come into force on 11 July 2019.
- (2) The condition for entering into a CT payment plan that is specified in paragraph (a) of paragraph 5 of Schedule 3ZC to TMA 1970 is to be treated as met if an application to enter into the plan is made to HMRC on or before 30 June 2020.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Paragraph 4.