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*Status: Point in time view as at 16/11/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Paragraph 8. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 49

#### CORPORATION TAX: DEFERRAL OF PAYMENT OF EXIT CHARGE

##### *Commencement*

- 8 (1) The amendments made by this Schedule are treated as having come into force on 11 December 2012 in relation to an accounting period if the relevant day, in relation to that period, falls on or after 11 December 2012.
- (2) In sub-paragraph (1) “the relevant day”, in relation to an accounting period, means the first day after the period of 9 months beginning immediately after the accounting period.
- (3) But if the relevant day falls between 11 December 2012 and 31 March 2013 (inclusive), paragraphs 1(4) and 4(3) of Schedule 3ZB to TMA 1970 (inserted by this Schedule) have effect as if, in each case, for “before the end of the period of 9 months beginning immediately after the migration accounting period” there were substituted “on or before 31 March 2013”.

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Point in time view as at 16/11/2017.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Paragraph 8.