

## SCHEDULES

### SCHEDULE 8

#### CORPORATION TAX EXIT CHARGES

##### PART 1

##### CT EXIT CHARGE PAYMENT PLANS

- 2 In paragraph 1 (circumstances in which plan may be entered into: company ceasing to be resident in UK)—
- (a) in subparagraph (1)(b) for “another” substitute “a relevant”,
  - (b) in subparagraph (5) for “an” substitute “a relevant”,
  - (c) in subparagraph (6) for “other” substitute “relevant”, and
  - (d) in subparagraph (7) at the end insert “;  
“relevant EEA state” means an EEA state that is—
    - (a) a member of the European Union, or
    - (b) a party to an agreement with the United Kingdom that provides for mutual assistance equivalent to that provided for by [Council Directive 2010/24/EU](#) of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes.”