



Finance Act 2020

2020 CHAPTER 14

PART 1

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Miscellaneous measures affecting companies

34 CT payment plans for tax on certain transactions with EEA residents

Schedule 7 makes provision for the deferral of the payment of corporation tax arising in connection with certain transactions involving companies resident in an EEA state.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Section 34.