



Finance (No. 2) Act 2015

2015 CHAPTER 33

PART 4

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Corporation tax

39 Corporation tax instalment payments

- (1) The Corporation Tax (Instalment Payments) (Amendment) Regulations 2014 (S.I. 2014/2409) are to be treated as always having had effect as if in regulation 1(2) (commencement) “ending” were substituted for “beginning”.
- (2) Consequently, for the purposes of the application of regulations 2(2) and 3(5B) of the Corporation Tax (Instalment Payments) Regulations 1998 (S.I. 1998/3175) to accounting periods beginning before, and ending on or after, 1 April 2015—
 - (a) sections 279F and 279G of CTA 2010 are taken to have effect in relation to such periods, and
 - (b) paragraph 22 of Schedule 1 to FA 2014 is to be disregarded accordingly.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Section 39.