
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross Heading: Interpretation. (See end of Document for details)

SCHEDULES

SCHEDULE 3

BANKING COMPANIES: SURCHARGE

PART 3

COMMENCEMENT

Interpretation

- 18 In this Part of this Schedule—
- “the commencement date” means 1 January 2016;
 - “the Instalment Payment Regulations” means the Corporation Tax (Instalment Payments) Regulations 1998 (S.I. 1998/3175);
- and references to the total liability of a company for an accounting period are to be read in accordance with regulation 2(3) of the Instalment Payment Regulations.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 2015, Cross
Heading: Interpretation.