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STATUTORY INSTRUMENTS

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**2005 No. 889**

**INCOME TAX**

**The Corporation Tax (Instalment  
Payments) (Amendment) Regulations 2005**

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|---|---------|------------------------|
| <i>Made</i>                                 | - - - - | <i>23rd March 2005</i> |
| <i>Laid before the House of<br/>Commons</i> | - -     | <i>23rd March 2005</i> |
| <i>Coming into force</i>                    |         | <i>13th April 2005</i> |

**THE CORPORATION TAX (INSTALMENT  
PAYMENTS) (AMENDMENT) REGULATIONS 2005**

1. Citation, commencement, interpretation and effect
  2. Amendment to the principal Regulations
  3. (1) Amend regulation 5 (instalment payments – principal provisions) as...
  4. After regulation 5 insert— Instalment payments – ring fence profits...
  5. In regulation 6(1)(a) (repayment of amounts) after “regulation 5” insert...
  6. In regulation 7(2) (interest on unpaid amounts) in paragraph (1A)...
  7. (1) Amend regulation 8 (interest on overpaid amounts) as follows....
  8. In regulation 9(4) (consequential amendments of section 102 of the...
  9. (1) Amend regulation 10(1) (information to be provided to the...
  10. (1) Amend regulation 11(1) (production of records) as follows.
  11. In regulation 13(a) (penalty for unpaid tax) after “regulation 5”...
- Signature  
Explanatory Note