

SCHEDULE 2

Consequential Amendments and Supplemental Provisions – Secondary Legislation

Corporation Tax (Instalment Payments) Regulations 1998

- 49.**—(1) Regulation 6 is amended as follows.
- (2) In paragraph (4) for “Commissioners” substitute “tribunal”.
 - (3) For paragraph (5) substitute—
 - “(5) Any claim under paragraph (2) or application under paragraph (4) is to be subject to the relevant provisions of Part 5 of the Taxes Management Act 1970 (see, in particular, section 48(2)(b) of that Act).”.