
STATUTORY INSTRUMENTS

2011 No. 1785

**The Corporation Tax (Instalment
Payments) (Amendment) Regulations 2011**

Amendment of regulation 7

10. In regulation 7 (interest on unpaid amounts of a large company's total liability for an accounting period)⁽¹⁾, in paragraph (2) (interest on overdue corporation tax), in the inserted text—

- (a) for “5 or 5A” substitute “4A, 4B, 4C, 4D, 5, 5A or 5B (as the case may be)”; and
- (b) for “that regulation” substitute “the regulation in question”.

⁽¹⁾ 1970 c. 9. Section 87A was inserted by section 85 of the Finance (No. 2) Act 1987 (c. 51). Regulation 7 has been amended by regulation 6 of S.I. 2005/889.