

---

STATUTORY INSTRUMENTS

---

**2017 No. 1072**

**CORPORATION TAX**

The Corporation Tax (Instalment  
Payments) (Amendment) Regulations 2017

|   |         |                          |
|---|---------|--------------------------|
| <i>Made</i>                                 | - - - - | <i>7th November 2017</i> |
| <i>Laid before the House of<br/>Commons</i> | - -     | <i>8th November 2017</i> |
| <i>Coming into force</i>                    |         | <i>1st April 2019</i>    |

THE CORPORATION TAX (INSTALMENT  
PAYMENTS) (AMENDMENT) REGULATIONS 2017

1. Citation and commencement
  2. Amendment of the Corporation Tax (Instalment Payments) Regulations 1998
  3. Amendment of regulation 2
  4. Amendment of regulation 3
  5. Payment dates: very large companies
  6. Amendment of regulation 5A
  7. Amendment of regulation 5B
  8. Amendment of regulation 6
  9. Amendment of regulation 7
  10. Amendment of regulation 8
  11. Amendment of regulation 9
  12. Amendment of regulation 10
  13. Amendment in respect of regulation 10A
  14. Amendment of regulation 11
  15. Amendment of regulation 13
  16. Regulations 4, 4A, 4B, 4C and 4D
- Signature  
Explanatory Note