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STATUTORY INSTRUMENTS

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**2017 No. 1072**

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

**Citation and commencement**

1.—(1) These Regulations may be cited as the Corporation Tax (Instalment Payments) (Amendment) Regulations 2017 and come into force on 1st April 2019.

(2) These Regulations have effect in relation to accounting periods beginning on or after 1st April 2019.