
STATUTORY INSTRUMENTS

2017 No. 1072

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

Amendment of regulation 7

9.—(1) Regulation 7 (interest on unpaid amounts of a large company's total liability for an accounting period) is amended as follows.

(2) For the title to regulation 7, substitute “**Interest on unpaid amounts: large companies and very large companies**”.

(3) In paragraph (1), after “large company” insert “or a very large company”.

(4) In paragraph (2) in the inserted text, for “for an accounting period in accordance with regulation 4A, 4B, 4C, 4D, 5, 5A or 5B (as the case may be) of” substitute “or a very large company for an accounting period in accordance with”.

(5) In paragraph (4) in the inserted text, after “large company” insert “or a very large company”.

(6) In paragraph (5) in the inserted text, for “has the meaning given by regulation 3 of” substitute “and “very large company” have the meanings given in”.