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STATUTORY INSTRUMENTS

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**1998 No. 3175**

**INCOME TAX**

**The Corporation Tax (Instalment Payments) Regulations 1998**

*Made - - - - 17th December 1998*  
*Laid before the House of*  
*Commons - - - - 17th December 1998*  
*Coming into force - - 7th January 1999*

The Treasury, in exercise of the powers conferred on them by sections 59DA(8) and 59E of the Taxes Management Act 1970<sup>(1)</sup>, section 826A of the Income and Corporation Taxes Act 1988<sup>(2)</sup> and section 30 of the Finance Act 1998, hereby make the following Regulations:

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(1) 1970 c. 9. Section 59DA was inserted by paragraph 29(2) of Schedule 19 to the Finance Act 1998 (c. 36) and section 59E was inserted by section 30 of that Act.  
(2) 1988 c. 1; section 826A was inserted by paragraph 1(2) of Schedule 4 to the Finance Act 1998.