
STATUTORY INSTRUMENTS

2011 No. 1785

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

Amendment of regulation 8

11.—(1) Regulation 8 (interest on overpaid amounts of a company's total liability for an accounting period)⁽¹⁾ is amended as follows.

(2) In paragraph (1) for “5 or 5A” substitute “4A, 4B, 4C, 4D, 5, 5A or 5B”.

(3) In paragraph (2)—

(a) in sub-paragraph (a)—

(i) the inserted paragraph (d) becomes paragraph (ca), and in that paragraph for “5 or 5A” substitute “4A, 4B, 4C, 4D, 5, 5A or 5B”; and

(ii) the inserted paragraph (e) becomes paragraph (cb); and

(b) in sub-paragraph (b)—

(i) for “(d)” substitute “(ca)”; and

(ii) for “(e)” substitute “(cb)”.

(4) In paragraph (3)—

(a) the inserted subsection (3A) becomes subsection (3ZA) and in that subsection—

(i) for “(1)(d)” substitute “(1)(ca)”; and

(ii) for “5(3) or 5A(3)” substitute “4A, 4B, 4C, 4D, 5(3), 5A(3) or 5B(3)”; and

(b) the inserted subsection (3B) becomes subsection (3ZB) and in that subsection—

(i) for “(1)(e)” substitute “(1)(cb)”; and

(ii) for “(3A)” substitute “(3ZA)”.