
STATUTORY INSTRUMENTS

2017 No. 1072

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

Amendment of regulation 9

11.—(1) Regulation 9 (consequential amendment of Chapter 4 of Part 22 of CTA 2010) is amended as follows.

(2) In paragraph (1)—

- (a) after “accounting period and” insert “the surrendering company or the recipient company (or both) is a large company or a very large company”; and
- (b) omit sub-paragraphs (a) and (b).

(3) In paragraph (5) in the inserted text of subsection (6B)—

- (a) in paragraph (a) of that subsection—
 - (i) after “large company” insert “or a very large company”; and
 - (ii) omit “regulation 4A, 4B, 4C, 5, 5A or 5B of”; and
- (b) in paragraph (b) of that subsection, after “large company” in both places in which it appears insert “or a very large company”.

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