
STATUTORY INSTRUMENTS

2017 No. 1072

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

Amendment of regulation 2

- 3.—(1) In regulation 2(1) (interpretation)—
- (a) for the definition of “large company” substitute—

““large company” has the meaning given by regulation 3(1) or 3A (as the case may be);”;
 - (b) after the definition of “large company” insert—

““related 51% group companies” has the same meaning as it has in section 279F of CTA 2010(1);”;
 - (c) after the definition of “the Management Act”, omit “and”;
 - (d) for the definition of “the Taxes Act” substitute—

““the Taxes Act” means the Income and Corporation Taxes Act 1988;”;

and
 - (e) after that definition insert—

““very large company” has the meaning given by regulation 3(2) or 3A (as the case may be).”.
- (2) In regulation 2(3) (interpretation of total liability), for “References in these Regulations” substitute “Except as provided by regulation 3A, references in these Regulations”.

(1) 2010 c. 4. Section 279F of the Corporation Tax Act 2010 was inserted by paragraph 5(3) of Schedule 1 to the Finance Act 2014 (c. 26).