STATUTORY INSTRUMENTS

2008 No. 2649

CORPORATION TAX

The Corporation Tax (Instalment Payments) (Amendment) Regulations 2008

Made - - - -	*7th October 2008*
Laid before the House of Commons	*7th October 2008*
Coming into force - -	*28th October 2008*

The Treasury make the following Regulations in exercise of the powers conferred by section 59E of the Taxes Management Act 1970(**a**).

Citation and Commencement

1. These Regulations may be cited as the Corporation Tax (Instalment Payments) (Amendment) Regulations 2008 and come into force on 28th October 2008.

Amendment of the Corporation Tax (Instalment Payments) Regulations 1998

2. The Corporation Tax (Instalment Payments) Regulations 1998(**b**) are amended as follows—

(a) in regulation 3(4) omit "and (3B)"; and

(b) in regulation 3(5)(b) omit "and (3B)".

Steve McCabe
Dave Watts

7th October 2008 — Two of the Lords Commissioners of Her Majesty's Treasury

(**a**) 1970 c. 9; section 59E was inserted by section 30(1) of the Finance Act 1998 (c. 36) and subsection 11(c) was added by section 92(2) of the Finance Act 2002 (c. 23).

(**b**) S.I. 1998/3175, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 3 of the Corporation Tax (Instalment Payments) Regulations 1998 to remove two cross-references to section 434(3B) of the Income and Corporation Taxes Act 1988 (c. 1), which section has been repealed.

A full and final Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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£4.00

E3101 10/2008 183101T 19585