

---

STATUTORY INSTRUMENTS

---

**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 CORPORATION TAX (INSTALMENT  
PAYMENTS) REGULATIONS 1998**

1. Citation, commencement and effect
  2. Interpretation
  3. Large companies
  4. Instalment payments—transitional provision
  5. Instalment payments—principal provision
  6. Repayment of amounts in respect of a large company's total liability for an accounting period
  7. Interest on unpaid amounts of a large company's total liability for an accounting period
  8. Interest on overpaid amounts of a company's total liability for an accounting period
  9. Consequential amendment of section 102 of the Finance Act 1989
  10. Information to be provided to the Board
  11. Production of records
  12. Inspection of records
  13. Penalty for unpaid tax
  14. Anti-avoidance provision
  15. Insurance companies and friendly societies—supplementary provision
- Signature  
Explanatory Note