
STATUTORY INSTRUMENTS

2007 No. 3186

CORPORATION TAX

**The Corporation Tax (Implementation of
the Mergers Directive) Regulations 2007**

<i>Made</i>	- - - -	<i>8th November 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th November 2007</i>
<i>Coming into force</i>	- -	<i>29th November 2007</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 110 of the Finance Act 2007 ^{M1}.

The Treasury are satisfied in accordance with section 110(3) of the Finance Act 2007 that the following Regulations are necessary for the purpose of complying with the United Kingdom's obligations under the Mergers Directive.

Marginal Citations

M1 2007 c. 11.

Changes to legislation:

There are currently no known outstanding effects for the The Corporation Tax (Implementation of the Mergers Directive) Regulations 2007, Introductory Text.