STATUTORY INSTRUMENTS

2011 No. 1431

CORPORATION TAX

The Corporation Tax (Implementation of the Mergers Directive) Regulations 2011

Made---7th June 2011Laid before Parliament8th June 2011Coming into force1st July 2011

THE CORPORATION TAX (IMPLEMENTATION OF THE MERGERS DIRECTIVE) REGULATIONS 2011

- 1. Citation and commencement
- 2. Amendment of the Taxation of Chargeable Gains Act 1992
- 3. Amendment of the Finance Act 2007
- 4. Amendment of the Corporation Tax Act 2009
- 5. Amendment of the Taxation (International and Other Provisions) Act 2010 Signature

Explanatory Note