
STATUTORY INSTRUMENTS

2007 No. 3186

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Corporation Tax (Implementation of the Mergers Directive) Regulations 2007.

(2) These Regulations shall come into force on 29th November 2007 and shall have effect as set out in regulation 3.

Changes to legislation:

There are currently no known outstanding effects for the The Corporation Tax (Implementation of the Mergers Directive) Regulations 2007, Section 1.