

SCHEDULE 1

CROSS-BORDER TRANSFERS OF BUSINESS

Modifications etc. (not altering text)

- C1** [Sch. 1](#) modified (retrospective to 29.11.2007) by [The Corporation Tax \(Implementation of the Mergers Directive\) Regulations 2008 \(S.I. 2008/1579\)](#), regs. 1(2), [4](#)

PART 3

AMENDMENTS OF FA 1996

15. Schedule 9 to FA 1996 (loan relationships: special computational provisions) ^{M1} is amended as follows.

Marginal Citations

- M1** [1996 c. 8](#).

Changes to legislation:

There are currently no known outstanding effects for the The Corporation Tax (Implementation of the Mergers Directive) Regulations 2007, Paragraph 15.