
STATUTORY INSTRUMENTS

2008 No. 1579

CORPORATION TAX

**The Corporation Tax (Implementation of
the Mergers Directive) Regulations 2008**

<i>Made</i>	- - - -	<i>16th June 2008</i>
<i>Laid before the House of Commons</i>	- - - -	<i>17th June 2008</i>
<i>Coming into force</i>	- -	<i>8th July 2008</i>

The Treasury make the following Regulations in exercise of the powers conferred by section 110 of the Finance Act 2007⁽¹⁾.

The Treasury are satisfied in accordance with section 110(3) of the Finance Act 2007 that the following Regulations are necessary for the purposes of complying with the United Kingdom's obligations under the Mergers Directive⁽²⁾.

(1) 2007 c.11.

(2) "The Mergers Directive" is defined by section 110(4) of the Finance Act 2007.