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STATUTORY INSTRUMENTS

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**2008 No. 1579**

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

**Commencement of 2007 Regulations**

4.—(1) Regulation 3(1) of the Corporation Tax (Implementation of the Mergers Directive) Regulations 2007<sup>(1)</sup> is deemed always to have had effect as if it also provided for Schedule 1 to those Regulations to have effect, so far as relating to cross-border mergers—

- (a) in relation to mergers relating to the formation of an SE or SCE which take place on or after 18th August 2006, and
- (b) in relation to all other mergers which take place on or after 1st January 2007.

(2) Regulation 3(3) of those Regulations is deemed always to have had effect as if it also provided for Schedule 3 to those Regulations to have effect, so far as relating to cross-border transfers of business, in relation to transfers which take place on or after 1st January 2007.