

## SCHEDULE 2

### EUROPEAN CROSS-BORDER MERGERS

#### **PART 3**

##### AMENDMENTS OF FA 2002

**13.** In paragraph 88(1) and (5) of Schedule 29 (procedure on application for clearance) <sup>M1</sup> for “85A(5), 87A(6)” substitute “ 85A(7), 87A(7) ”.

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#### **Marginal Citations**

**M1** [Paragraph 88](#) was amended by section 59(5) of the Finance (No. 2) Act 2005.

**Changes to legislation:**

There are currently no known outstanding effects for the The Corporation Tax (Implementation of the Mergers Directive) Regulations 2007, Paragraph 13.