
STATUTORY INSTRUMENTS

2009 No. 2797

CORPORATION TAX

**The Corporation Tax (Implementation of
the Mergers Directive) Regulations 2009**

<i>Made</i>	- - - -	<i>19th October 2009</i>
<i>Laid before Parliament</i>		<i>20th October 2009</i>
<i>Coming into force</i>		<i>11th November 2009</i>

**THE CORPORATION TAX (IMPLEMENTATION OF
THE MERGERS DIRECTIVE) REGULATIONS 2009**

1. Citation, commencement and effect
 2. Amendment of section 213 of the Income and Corporation Taxes Act 1988
- Signature
Explanatory Note