
STATUTORY INSTRUMENTS

2011 No. 1431

**The Corporation Tax (Implementation of
the Mergers Directive) Regulations 2011**

Amendment of the Corporation Tax Act 2009

4.—(1) The Corporation Tax Act 2009⁽¹⁾ is amended as follows.

(2) In section 430(1) (interpretation: meaning of “company”) for “the Annex” substitute “Part A of Annex I”.

(3) In section 439(1) (interpretation), in the definition of “company” for “the Annex” substitute “Part A of Annex I”.

(4) In section 681(1) (interpretation: meaning of “company”) for “the Annex” substitute “Part A of Annex I”.

(5) In section 688(1) (interpretation), in the definition of “company” for “the Annex” substitute “Part A of Annex I”.

(6) In section 819(5)(a) (European cross-border transfers of business: introduction: meaning of “company”) for “the Annex” substitute “Part A of Annex I”.

(7) In section 823(5) (interpretation of sections 821 and 822: references to a company) for “the Annex” substitute “Part A of Annex I”.

(8) In section 1319 (other definitions), in the definition of “the Mergers Directive” from “(EEC)” to the end substitute “[2009/133/EC](#)”.