
STATUTORY INSTRUMENTS

2011 No. 1431

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

Amendment of the Taxation of Chargeable Gains Act 1992

2.—(1) The Taxation of Chargeable Gains Act 1992(1) is amended as follows.

(2) In section 140H(2)(a)(2) (share exchanges: meaning of “company”) for “the Annex” substitute “Part A of Annex I”.

(3) In section 140L(1)(3) (interpretation of sections 140A to 140L)—

- (a) in paragraph (a) from “90/434/EEC” to the end substitute “2009/133/EC”, and
- (b) in paragraphs (b) and (c) for “the Annex” substitute “Part A of Annex I”.

(1) [1992 c. 12.](#)

(2) Section 140H(2)(a) was inserted by paragraph 1 of Schedule 3 to the Corporation Tax (Implementation of the Mergers Directive) Regulations 2007 ([S.I. 2007/3186](#)).

(3) Section 140L(1) was inserted by paragraph 1 of Schedule 3 to the Corporation Tax (Implementation of the Mergers Directive) Regulations 2007.