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STATUTORY INSTRUMENTS

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**2011 No. 1431**

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

**Amendment of the Taxation (International and Other Provisions) Act 2010**

**5.** In section 123 of the Taxation (International and Other Provisions) Act 2010<sup>(1)</sup> (interpretation of sections 116 to 122)—

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