
STATUTORY INSTRUMENTS

2011 No. 1431

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

Amendment of the Finance Act 2007

3. In section 110(4) of the Finance Act 2007⁽¹⁾ (Mergers Directive: regulations), in the definition of “the Mergers Directive” for “90/434/EEC” substitute “2009/133/EC”.