

---

STATUTORY INSTRUMENTS

---

**2005 No. 3383**

**CORPORATION TAX**

**The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2005**

*Made - - - - 7th December 2005*  
*Laid before House of*  
*Commons - - 8th December 2005*  
*Coming into force 29th December 2005*

**THE LOAN RELATIONSHIPS AND DERIVATIVE  
CONTRACTS (CHANGE OF ACCOUNTING  
PRACTICE) (AMENDMENT) REGULATIONS 2005**

1. Citation, commencement and effect
2. Amendment to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
3. In regulation 2 (interpretation) after the definition of “amortised cost...
4. In regulation 3 (credits and debits not brought into account)—...
5. After regulation 3 insert— Prescribed debits and credits brought into...
6. (1) Amend regulation 4 (prescribed debits and credits) as follows....
7. In paragraph (5)(d) of regulation 5 (amounts recognised in determining...

Signature

Explanatory Note