
STATUTORY INSTRUMENTS

2005 No. 3422

The Loan Relationships and Derivative
Contracts (Exchange Gains and Losses using
Fair Value Accounting) Regulations 2005

Citation, commencement and effect

1. These Regulations may be cited as the Loan Relationships and Derivative Contracts (Exchange Gains and Losses using Fair Value Accounting) Regulations 2005 and shall come into force on 2nd January 2006 and shall have effect in relation to periods of account beginning on or after 1st January 2005.