
STATUTORY INSTRUMENTS

2006 No. 3236

CORPORATION TAX

The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2006

<i>Made</i>	- - - -	<i>6th December 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>6th December 2006</i>
<i>Coming into force</i>		<i>27th December 2006</i>

THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT) REGULATIONS 2006

1. Citation, commencement and effect
 2. Amendment to the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
 3. (1) Amend regulation 6 (rules about fair value profits and...
 4. In regulation 9 (profits or losses arising from derivative contracts...
 5. (1) Amend regulation 9A as follows. (2) In paragraph (1)—...
 6. (1) Amend regulation 11 as follows. (2) For paragraph (1)...
 7. (1) Amend regulation 12 as follows. (2) For paragraphs (1)...
- Signature
Explanatory Note