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CORPORATION TAX

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

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CORRECTION

Page 2, regulation 3(4), line one: “In paragraph (5A)(ii)...” should read, “In paragraph (5A)(a)(ii)...”;

Page 2, regulation 3(8) should read: “In paragraph (9) omit “the” in the second place it occurs.”; and

Page 5, in the Explanatory Note, seventh paragraph, line five: “Regulation 4 also inserts...” should read, “Regulation 7 also inserts...”.

May 2007

