
STATUTORY INSTRUMENTS

2006 No. 3236

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) (Amendment) Regulations 2006 and shall come into force on 27th December 2006.

(2) These Regulations have effect in relation to periods of account beginning on or after 1st January 2006 and ending on or after 27th December 2006.