
STATUTORY INSTRUMENTS

2006 No. 843

CORPORATION TAX

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

<i>Made</i>	- - - -	<i>21st March 2006</i>
<i>Laid before the House of Commons</i>	- -	<i>21st March 2006</i>
<i>Coming into force</i>		<i>22nd March 2006</i>

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

1. Citation, commencement and effect
 2. Interpretation
 3. Interpretation of “hedging relationship” and related expressions
 4. Disallowance of certain exchange losses where obligations may be settled in more than one currency
 5. Disallowance of certain losses arising on derivative contracts
- Signature
Explanatory Note