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STATUTORY INSTRUMENTS

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**2006 No. 843**

**The Loan Relationships and Derivative  
Contracts (Disregard and Bringing into Account  
of Profits and Losses) 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) Regulations 2006, and shall come into force on 22nd March 2006.

(2) These Regulations have effect in relation to accounting periods ending on or after 22nd March 2006.

(3) But these Regulations do not have effect where a company ceased to be party to a loan relationship or derivative contract before 22nd March 2006.