STATUTORY INSTRUMENTS

2007 No. 950

CORPORATION TAX

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2007

Made - - - 21st March 2007

Laid before the House of

Commons - - 21st March 2007

Coming into force 11th April 2007

THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS (CHANGE OF ACCOUNTING PRACTICE) (AMENDMENT) REGULATIONS 2007

- 1. Citation and commencement
- 2. Amendment to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
- 3. (1) Amend regulation 3C (prescribed debits and credits not brought...
- (1) Amend regulation 4 (prescribed debits and credits) as follows....
 Signature
 Explanatory Note