
STATUTORY INSTRUMENTS

2014 No. 3187

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2014

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2014 and come into force on 31st December 2014.

(2) These Regulations have effect in relation to periods of account beginning on or after 1st January 2015.