
STATUTORY INSTRUMENTS

2022 No. 1144

CORPORATION TAX

**The Hybrid and Other Mismatches (Financial Instruments:
Excluded Instruments) (Amendment) Regulations 2022**

Made - - - - 7th November 2022
Laid before the House of
Commons - - 8th November 2022
Coming into force 31st December 2022

**THE HYBRID AND OTHER MISMATCHES
(FINANCIAL INSTRUMENTS: EXCLUDED
INSTRUMENTS) (AMENDMENT) REGULATIONS 2022**

1. Citation and Commencement
2. Amendments to the Hybrid and Other Mismatches (Financial Instruments:
Excluded Instruments) Regulations 2019
3. In regulation 1(2)(a) omit “but before 1st January 2023”.
4. In regulation 1(2)(b) omit “and ends before 1st January 2023”....
5. Omit regulation 1(4).
Signature
Explanatory Note