
STATUTORY INSTRUMENTS

2022 No. 239

**CORPORATION TAX
CAPITAL GAINS TAX**

The Disregard and Bringing into Account of Profit
and Losses on Derivative Contracts Hedging
Acquisitions and Disposals of Shares Regulations 2022

<i>Made</i>	- - - -	<i>7th March 2022</i>
<i>Laid before the House of Commons</i>	- - - -	<i>9th March 2022</i>
<i>Coming into force</i>	- -	<i>1st April 2022</i>

The Treasury, in exercise of the powers conferred by sections 598(1) and (4)(b) and 606(4) and (7) (b) of the Corporation Tax Act 2009(1), make the following Regulations:

(1) 2009 c. 4; section 606(4) was amended by paragraph 68 of Schedule 7 to the Finance (No. 2) Act 2015 (c. 33).