
STATUTORY INSTRUMENTS

2022 No. 239

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

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Disregard and Bringing into Account of Profit and Losses on Derivative Contracts Hedging Acquisitions and Disposals of Shares Regulations 2022 and come into force on 1st April 2022.

(2) Regulation 2 has effect in relation to derivative contracts entered into on or after 1st April 2022.

(3) Regulation 3 has effect in relation to disposals made on or after 1st April 2022.