
STATUTORY INSTRUMENTS

2006 No. 3238

CORPORATION TAX

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2006

| | | |
|---|---------|---------------------------|
| <i>Made</i> | - - - - | <i>6th December 2006</i> |
| <i>Laid before the House of Commons</i> | - - | <i>6th December 2006</i> |
| <i>Coming into force</i> | | <i>27th December 2006</i> |

**THE LOAN RELATIONSHIPS AND DERIVATIVE
CONTRACTS (CHANGE OF ACCOUNTING
PRACTICE) (AMENDMENT) REGULATIONS 2006**

1. Citation and commencement
2. Amendment to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
3. For regulation 3 substitute— Prescribed debits and credits to be...
4. In regulation 3B (prescribed debits and credits in relation to...
5. (1) Amend regulation 3C (prescribed debits and credits not brought...
6. In regulation 4 (prescribed debits and credits), in paragraph (3),...
Signature
Explanatory Note