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STATUTORY INSTRUMENTS

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**2007 No. 3431**

**CORPORATION TAX**

The Loan Relationships and Derivative Contracts  
(Disregard and Bringing into Account of Profits  
and Losses) (Amendment No. 2) Regulations 2007

<i>Made</i>	- - - -	<i>5th December 2007</i>
<i>Laid before the House of Commons</i>	- -	<i>6th December 2007</i>
<i>Coming into force</i>		<i>27th December 2007</i>

THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS  
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS  
AND LOSSES) (AMENDMENT NO. 2) REGULATIONS 2007

1. Citation, commencement and effect
  2. Amendment to the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
- Signature  
Explanatory Note