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STATUTORY INSTRUMENTS

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**2007 No. 3432**

**CORPORATION TAX**

**The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) (No. 2) Regulations 2007**

*Made - - - - 5th December 2007*  
*Laid before the House of*  
*Commons - - 6th December 2007*  
*Coming into force 27th December 2007*

**THE LOAN RELATIONSHIPS AND DERIVATIVE  
CONTRACTS (CHANGE OF ACCOUNTING PRACTICE)  
(AMENDMENT) (NO. 2) REGULATIONS 2007**

1. Citation, commencement and effect
  2. Amendment of the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
  3. Amendment of regulation 2
  4. Amendment of regulation 3A
  5. Substitution of regulation 3B
- Signature  
Explanatory Note