
STATUTORY INSTRUMENTS

2008 No. 3237

CORPORATION TAX

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2008

Made - - - - 17th December 2008
Laid before the House of
Commons - - 17th December 2008
Coming into force 7th January 2009

**THE LOAN RELATIONSHIPS AND DERIVATIVE
CONTRACTS (CHANGE OF ACCOUNTING
PRACTICE) (AMENDMENT) REGULATIONS 2008**

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. Amendment of regulation 3C
- Signature
Explanatory Note