
STATUTORY INSTRUMENTS

2011 No. 2912

CORPORATION TAX

The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment No. 2) Regulations 2011

<i>Made</i>	- - - -	<i>at 9.30 a.m. on 6th December 2011</i>
<i>Laid before the House of Commons</i>	- -	<i>at 11.30 a.m. on 6th December 2011</i>
<i>Coming into force</i>		<i>at 11.45 a.m. on 6th December 2011</i>

**THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT NO. 2) REGULATIONS 2011**

1. Citation, commencement and effect
 2. Amendments to the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
 3. Amendment of regulation 2 (interpretation)
 4. Amendment of regulation 3 (exchange gains or losses arising from liabilities or assets hedging shares etc)
 5. Amendment of regulation 4 (exchange gains or losses arising from derivative contracts hedging shares etc)
- Signature
Explanatory Note