
STATUTORY INSTRUMENTS

2011 No. 698

CORPORATION TAX

**The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2011**

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| <i>Made</i> - - - - | <i>9th March 2011</i> |
| <i>Laid before the House of Commons</i> - - | <i>10th March 2011</i> |
| <i>Coming into force</i> | <i>1st April 2011</i> |

**THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT) 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 3 (exchange gains or losses arising from liabilities or assets hedging shares etc)
 4. Amendment of regulation 4 (exchange gains or losses arising from derivative contracts hedging shares etc)
 5. Amendment of regulation 4A (relevant value)
 6. Substitution of regulation 4C (review period)
- Signature
Explanatory Note