
STATUTORY INSTRUMENTS

2014 No. 3187

CORPORATION TAX

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2014

<i>Made</i>	- - - -	<i>1st December 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd December 2014</i>
<i>Coming into force</i>		<i>31st December 2014</i>

THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS (CHANGE OF ACCOUNTING PRACTICE) (AMENDMENT) REGULATIONS 2014

1. Citation, commencement and effect
 2. Amendments to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
 3. Amendment to regulation 3C: distressed debt
 4. Definitions and updating statutory references
- Signature
Explanatory Note