
STATUTORY INSTRUMENTS

2015 No. 1962

CORPORATION TAX

The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment No. 2) Regulations 2015

Made - - - - 3rd December 2015
Laid before the House of
Commons - - 7th December 2015
Coming into force 31st December 2015

**THE LOAN RELATIONSHIPS AND DERIVATIVE
CONTRACTS (CHANGE OF ACCOUNTING PRACTICE)
(AMENDMENT NO. 2) REGULATIONS 2015**

1. Citation, commencement and effect
2. Amendments to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
3. In regulation 3 (prescribed debits and credits to be brought...
4. In regulation 3A (prescribed debits and credits brought into account...
5. In regulation 3B (prescribed debits and credits in relation to...
6. In regulation 3C (prescribed debits and credits not brought into...
7. In regulation 4 (prescribed debits and credits), in paragraph (1)—...
8. Omit regulation 5 (amounts recognised in determining a company's profit...

Signature

Explanatory Note