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STATUTORY INSTRUMENTS

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**2016 No. 1234**

**CORPORATION TAX**

**The Loan Relationships and Derivative Contracts (Change of Accounting Practice) (Amendment) Regulations 2016**

*Made - - - - 15th December 2016*  
*Laid before the House of*  
*Commons - - 16th December 2016*  
*Coming into force 6th January 2016*

**THE LOAN RELATIONSHIPS AND DERIVATIVE  
CONTRACTS (CHANGE OF ACCOUNTING  
PRACTICE) (AMENDMENT) REGULATIONS 2016**

1. Citation, commencement and effect
2. Amendments to the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
3. In regulation 3C (prescribed debits and credits not brought into...  
Signature  
Explanatory Note