STATUTORY INSTRUMENTS

2019 No. 1345

CORPORATION TAX

The Hybrid and Other Mismatches (Financial Instruments: Excluded Instruments) Regulations 2019

Made - - - -	*14th October 2019*
Laid before the House of Commons - - - -	*15th October 2019*
Coming into force - -	*1st January 2020*

The Treasury, in exercise of the powers conferred by section 259N(3)(b) of the Taxation (International and Other Provisions) Act 2010(**1**), make the following Regulations:

(**1**) 2010 c. 8; section 259N was inserted by paragraph 1 of Schedule 10 to the Finance Act 2016 (c. 24) and was amended by section 19(4) of the Finance Act 2019 (c. 1).