
STATUTORY INSTRUMENTS

2004 No. 3256

The Loan Relationships and Derivative
Contracts (Disregard and Bringing into Account
of Profits and Losses) Regulations 2004

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004 and shall come into force on 1st January 2005.

(2) These Regulations have effect in relation to periods of account beginning on or after 1st January 2005.