
STATUTORY INSTRUMENTS

2011 No. 2912

CORPORATION TAX

The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment No. 2) Regulations 2011

<i>Made</i>	- - - -	<i>at 9.30 a.m. on 6th December 2011</i>
<i>Laid before the House of Commons</i>	- - - -	<i>at 11.30 a.m. on 6th December 2011</i>
<i>Coming into force</i>	- -	<i>at 11.45 a.m. on 6th December 2011</i>

The Treasury make the following Regulations in exercise of the powers conferred by sections 328(4), 598(1) and 606(4) of the Corporation Tax Act 2009(1).