
STATUTORY INSTRUMENTS

2011 No. 2912

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

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) (Amendment No. 2) Regulations 2011 and shall come into force at 11.45 a.m. on 6th December 2011.

(2) These Regulations have effect in relation to shares, ships or aircraft which are matched on or after that date in accordance with regulations 3 or 4 of the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004⁽¹⁾.

⁽¹⁾ S.I. 2004/3256, relevantly amended by S.I. 2005/2012 and 2011/698.