
STATUTORY INSTRUMENTS

2013 No. 2781

CORPORATION TAX

The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2013

<i>Made</i>	- - - -	<i>29th October 2013</i>
<i>Laid before the House of Commons</i>	- -	<i>30th October 2013</i>
<i>Coming into force</i>		<i>21st November 2013</i>

THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT) REGULATIONS 2013

1. Citation, commencement and effect
2. Amendments to the Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits and Losses) Regulations
2004
Signature
Explanatory Note