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STATUTORY INSTRUMENTS

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**2014 No. 3188**

The Loan Relationships and Derivative Contracts  
(Disregard and Bringing into Account of Profits  
and Losses) (Amendment) Regulations 2014

**Elections under regulation 4A**

**5.** In regulation 4C (review period)(**1**), in paragraph (1) for “regulations 4A(7)(e)” substitute “regulations 4A(7)(b)”.