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STATUTORY INSTRUMENTS

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**2015 No. 1961**

**The Loan Relationships and Derivative Contracts  
(Disregard and Bringing into Account of Profits  
and Losses) (Amendment) Regulations 2015**

**Amendments to the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004**

**8.** In regulation 9 (profits or losses arising from derivative contracts which are interest rate contracts)—

- (a) in paragraph (2A)(1), at the end insert “and to the unexpired term of the hedged item”,
- (b) in paragraph (3)(2), for “section 606(3) of CTA 2009 or regulation 4” substitute “regulation 4 or 5A”, and
- (c) omit paragraphs (5) and (6).