
STATUTORY INSTRUMENTS

2019 No. 1251

CORPORATION TAX

The Hybrid and Other Mismatches (Financial
Instrument: Exclusions) Regulations 2019

<i>Made</i>	- - - -	<i>9th September 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>10th September 2019</i>
<i>Coming into force</i>		<i>29th November 2019</i>

THE HYBRID AND OTHER MISMATCHES (FINANCIAL
INSTRUMENT: EXCLUSIONS) REGULATIONS 2019

1. Citation, commencement and effect
2. Interpretation
3. Exclusions from the meaning of “financial instrument”
Signature
Explanatory Note