
STATUTORY INSTRUMENTS

2019 No. 1345

CORPORATION TAX

**The Hybrid and Other Mismatches (Financial
Instruments: Excluded Instruments) Regulations 2019**

<i>Made</i>	- - - -	<i>14th October 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>15th October 2019</i>
<i>Coming into force</i>		<i>1st January 2020</i>

**THE HYBRID AND OTHER MISMATCHES
(FINANCIAL INSTRUMENTS: EXCLUDED
INSTRUMENTS) REGULATIONS 2019**

1. Citation, commencement and effect
2. Financial instruments: excluded instruments
3. Revocation of the Hybrid and Other Mismatches (Financial Instrument:
Exclusions) Regulations 2019
Signature
Explanatory Note