Status:	This is the	original ve	ersion (	as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

## STATUTORY INSTRUMENTS

## 2006 No. 3236

The Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) (Amendment) Regulations 2006

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

**4.** In regulation 9 (profits or losses arising from derivative contracts which are interest rate contracts) in paragraph (1)(b) after "risks" insert ", in relation to which the contract was intended to act as a hedge,".