

---

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,”.