
STATUTORY INSTRUMENTS

2009 No. 1886

CORPORATION TAX

The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2009

| | |
|---|------------------------|
| <i>Made</i> - - - - | <i>14th July 2009</i> |
| <i>Laid before the House of Commons</i> - - | <i>15th July 2009</i> |
| <i>Coming into force</i> | <i>5th August 2009</i> |

THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT) REGULATIONS 2009

1. Citation, commencement and effect
 2. Interpretation
 3. Amendment of the 2004 Regulations
 4. Amendment of regulation 6
 5. Insertion of regulation 7A
 6. Insertion of regulation 10A
 7. Insertion of regulation 13
- Signature
Explanatory Note