
STATUTORY INSTRUMENTS

2011 No. 698

The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2011

Amendment of regulation 4 (exchange gains or losses arising from derivative contracts hedging shares etc)

4. In regulation 4 (exchange gains or losses arising from derivative contracts hedging shares etc)(1) in paragraph (3) in condition 2 for “and” substitute “or”.

(1) Regulation 4 was relevantly amended by [S.I. 2005/2012](#).