
STATUTORY INSTRUMENTS

2014 No. 3188

CORPORATION TAX

**The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2014**

<i>Made</i>	- - - -	<i>1st December 2014</i>
<i>Laid before the House of Commons</i>	- -	<i>2nd December 2014</i>
<i>Coming into force</i>		<i>31st December 2014</i>

**THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT) REGULATIONS 2014**

1. Citation, commencement and effect
 2. Amendments to the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
 3. Non-lending money debts
 4. Elections under regulation 4A
 5. In regulation 4C (review period), in paragraph (1) for “regulations...
 6. Derivative contracts
 7. (1) Immediately before regulation 9A, insert the following heading—
Profits...
 8. Definitions and updating statutory references
 9. Transitional provision
- Signature
Explanatory Note