
STATUTORY INSTRUMENTS

2014 No. 3325

CORPORATION TAX

The Changes in Accounting Standards (Loan Relationships and Derivative Contracts) Regulations 2014

Made - - - - 17th December 2014

Coming into force 31st December 2014

**THE CHANGES IN ACCOUNTING STANDARDS
(LOAN RELATIONSHIPS AND DERIVATIVE
CONTRACTS) REGULATIONS 2014**

1. Citation, commencement and effect
 2. Amendment of the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002
 3. Amendment of the Loan Relationships and Derivative Contracts (Disregard and Bringing into Account of Profits and Losses) Regulations 2004
 4. Amendment of the Loan Relationships and Derivative Contracts (Change of Accounting Practice) Regulations 2004
- Signature
Explanatory Note