
STATUTORY INSTRUMENTS

2015 No. 1961

CORPORATION TAX

**The Loan Relationships and Derivative Contracts
(Disregard and Bringing into Account of Profits
and Losses) (Amendment) Regulations 2015**

<i>Made</i>	- - - -	<i>3rd December 2015</i>
<i>Laid before the House of Commons</i>	- -	<i>7th December 2015</i>
<i>Coming into force</i>		<i>31st December 2015</i>

**THE LOAN RELATIONSHIPS AND DERIVATIVE CONTRACTS
(DISREGARD AND BRINGING INTO ACCOUNT OF PROFITS
AND LOSSES) (AMENDMENT) REGULATIONS 2015**

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. In regulation 2 (interpretation), in paragraph (1)—
4. After regulation 5 insert— Net investment hedge of foreign operations...
5. In regulation 6A (election to apply regulations 7, 8 or...
6. For regulation 6B (effect of elections on transfers within groups)...
7. In regulation 7 (fair value profits or losses arising from...
8. In regulation 9 (profits or losses arising from derivative contracts...
9. Omit regulation 9A (profits or losses arising from designated cash...
10. In regulation 10 (bringing fair value profits or losses into...
Signature
Explanatory Note