



# Finance Act 1993

## 1993 CHAPTER 34

### PART II

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### EXCHANGE GAINS AND LOSSES

*Interpretation: assets, liabilities and contracts*

<sup>F1</sup>157 .....

#### Textual Amendments

**F1** S. 157 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 157.