



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Exchange gains and losses and currency contracts

130 Exchange gains and losses: general.

Schedule 24 to this Act (which amends the provisions of the ^{M1}Finance Act 1993 relating to exchange gains and losses and other provisions connected with exchange gains and losses) shall have effect.

Marginal Citations

M1 1993 c. 34.

131 Exchange gains and losses: transitional provision.

F1

Textual Amendments

F1 S. 131 repealed (24.7.2002 with effect as mentioned in s.79(3) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), ss 79, 141, [Sch. 23 para. 22\(2\)](#), [Sch. 40 Pt. 3\(10\)](#) Note 2 (with Sch. 23 para. 25)

132 Currency contracts: transitional provisions.

F2

Changes to legislation: *There are currently no known outstanding effects for the Finance Act 1995,*
Cross Heading: Exchange gains and losses and currency contracts. (See end of Document for details)

Textual Amendments

- F2** [S. 132](#) repealed (24.7.2002 with effect as mentioned in Sch. 40 Pt. 3(13) Note 2 of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 141, [Sch. 40 Pt 3\(13\)](#) Note 2

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Cross Heading:
Exchange gains and losses and currency contracts.