



Finance Act 1995

1995 CHAPTER 4

PART III

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

Exchange gains and losses and currency contracts

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F1 S. 131 repealed (24.7.2002 with effect as mentioned in s.79(3) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), ss 79, 141, [Sch. 23 para. 22\(2\)](#), [Sch. 40 Pt.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

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1995, Section 131.