
STATUTORY INSTRUMENTS

1994 No. 3229

INCOME TAX

**The Exchange Gains and Losses (Excess
Gains and Losses) Regulations 1994**

Made - - - - 15th December 1994
Laid before the House of
Commons - - 16th December 1994
Coming into force 23rd March 1995

**THE EXCHANGE GAINS AND LOSSES (EXCESS
GAINS AND LOSSES) REGULATIONS 1994**

1. Citation, commencement and interpretation
2. Non-exchange losses and gains
3. Cancellation of relief where loss is recovered

Signature

Explanatory Note