STATUTORY INSTRUMENTS

1994 No. 3230

INCOME TAX

The Local Currency Elections Regulations 1994

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

THE LOCAL CURRENCY ELECTIONS REGULATIONS 1994

- 1. Citation and commencement
- 2. Definitions
- 3. Elections for trades
- 4. Elections for part trades
- 5. Factors affecting determination of local currency
- 6. Factors relevant to the determination of the primary economic environment
- 7. Provisions supplementary to regulations 4, 5 and 6
- 8. Determination of rate of exchange
- 9. Periods for which elections have effect
- 10. Information to be submitted with elections and effectiveness of elections Signature

Explanatory Note