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STATUTORY INSTRUMENTS

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**1994 No. 3232**

**INCOME TAX**

The Exchange Gains and Losses (Debts  
of Varying Amounts) 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 (DEBTS  
OF VARYING AMOUNTS) REGULATIONS 1994

1. Citation and commencement
  2. Debts of varying amounts
- Signature  
Explanatory Note