
STATUTORY INSTRUMENTS

2001 No. 3629

The Financial Services and Markets Act 2000
(Consequential Amendments) (Taxes) Order 2001

PART 3

AMENDMENTS TO SECONDARY LEGISLATION

*The Exchange Gains and Losses (Alternative Method of
Calculation of Gain or Loss) Regulations 1994 (S.I.1994/3227)*

Settlement and replacement of debts

137. In regulation 2(4) of the Exchange Gains and Losses (Alternative Method of Calculation of Gain or Loss) Regulations 1994 (reduction in exchange gains and losses) for “long term” substitute “long-term” (twice).