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STATUTORY INSTRUMENTS

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**2004 No. 3259**

**INCOME TAX**

**The Exchange Gains and Losses (Bringing into Account  
Gains or Losses) (Amendment) Regulations 2004**

<i>Made</i>	- - - -	<i>9th December 2004</i>
<i>Laid before the House of Commons</i>	- -	<i>10th December 2004</i>
<i>Coming into force</i>		<i>1st January 2005</i>

**THE EXCHANGE GAINS AND LOSSES  
(BRINGING INTO ACCOUNT GAINS OR  
LOSSES) (AMENDMENT) REGULATIONS 2004**

1. Citation and commencement
2. Amendments to the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002
3. In regulation 2(1) (interpretation)— (a) for the definition of “foreign...
4. (1) Amend regulation 3 as follows. (2) In paragraph (1)—...
5. (1) Amend regulation 6 as follows. (2) In paragraph (1)...
6. (1) Amend regulation 7 as follows. (2) In both paragraphs...
7. In regulation 9(2) for “regulation 3(2)” substitute “regulation 3(1A) and...
8. In regulation 11(2) for “regulation 3(2)” substitute “regulation 3(1A) and...
9. (1) Amend regulation 13 as follows. (2) For the heading...
10. After regulation 13 insert— Cases where there are no matching...  
Signature  
Explanatory Note