
STATUTORY INSTRUMENTS

2004 No. 3259

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

Amendments to the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002

2.—(1) The Exchange Gains and Losses (Bringing into Account Gains and Losses) Regulations 2002⁽¹⁾ are amended as follows.

(2) These amendments have effect in relation to accounting periods beginning on or after 1st January 2005.