



# Finance Act 1995

## 1995 CHAPTER 4

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Exchange gains and losses and currency contracts*

#### **132 Currency contracts: transitional provisions.**

**F1** .....

#### **Textual Amendments**

**F1** S. 132 repealed (24.7.2002 with effect as mentioned in Sch. 40 Pt. 3(13) Note 2 of the amending Act) by Finance Act 2002 (c. 23), s. 141, **Sch. 40 Pt 3(13)** Note 2

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 132.