
STATUTORY INSTRUMENTS

1994 No. 3228

The Exchange Gains and Losses (Deferral
of Gains and Losses) Regulations 1994

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Exchange Gains and Losses (Deferral of Gains and Losses) Regulations 1994.

(2) These Regulations shall come into force on 23rd March 1995.

(3) In these Regulations, “the 1993 Act” means the Finance Act 1993 and any reference to a particular section, without more, is a reference to that section of that Act.