STATUTORY INSTRUMENTS

2002 No. 1970

INCOME TAX

The Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002

Made	25th July 2002
Laid before the House of Commons	25th July 2002
Coming into force	1st October 2002

THE EXCHANGE GAINS AND LOSSES (BRINGING INTO ACCOUNT GAINS OR LOSSES) REGULATIONS 2002

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- 11. Cases where there is no disposal of the asset by virtue of section 127 of the 1992 Act
- 12. Cases where section 127 of the 1992 Act applies in relation to assets as regards which paragraph (2)(a), but not paragraph (2)(b), of regulation 8 has had effect
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