
STATUTORY INSTRUMENTS

2010 No. 809

CORPORATION TAX

The Exchange Gains and Losses (Bringing into Account Gains or Losses) (Amendment) Regulations 2010

| | | |
|---|---------|------------------------|
| <i>Made</i> | - - - - | <i>15th March 2010</i> |
| <i>Laid before the House of Commons</i> | - - | <i>16th March 2010</i> |
| <i>Coming into force</i> | | <i>6th April 2010</i> |

**THE EXCHANGE GAINS AND LOSSES
(BRINGING INTO ACCOUNT GAINS OR
LOSSES) (AMENDMENT) REGULATIONS 2010**

1. Citation, commencement and effect
2. Amendments to the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002
3. Amendment of regulation 2
4. Substitution of regulation 4
5. Amendment of regulation 5
6. Amendment of regulation 6
7. Amendment of regulation 7
8. Amendment of regulation 8
9. Omission of regulation 9
10. Omission of regulation 10
11. Omission of regulation 11
12. Omission of regulation 12
13. Further provisions – cases within regulation 3(3)(a) or (b) of the principal Regulations
14. Further provisions – no gain/no loss disposals
Signature
Explanatory Note