Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

STATUTORY INSTRUMENTS

1998 No. 3177

The European Single Currency (Taxes) Regulations 1998

PART II

DEDUCTIBILITY OF COSTS OF EUROCONVERSION OF SHARES AND OTHER SECURITIES

Interpretation

4. References in this Part of these Regulations to a euroconversion in relation to shares and other securities of a company ("the original shares and other securities") are references to a euroconversion that is effected solely by the issue of shares and other securities in replacement of the original shares and other securities.