

**Status:** Point in time view as at 27/07/1993. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1993, Paragraph 8. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 17

#### EXCHANGE GAINS AND LOSSES: CHARGEABLE GAINS

##### *Indexation allowance*

- 8 In construing section 103(7) of the 1992 Act (restriction on availability of indexation allowance: non-chargeable assets) the effect of paragraphs 2 and 4 above shall be ignored.

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