

Status: Point in time view as at 06/04/2013.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 24

EXCHANGE GAINS AND LOSSES

PART I

AMENDMENTS OF FINANCE ACT 1993

Introduction

1 **F1**

Textual Amendments

F1 Sch. 24 para. 1 repealed (with effect as mentioned in Sch. 40 Pt. 3(10) Note 2 of the amending Act) by Finance Act (c. 23), s. 141, {Sch. 40 Pt. 3(10)} Note 2

Trading gains and losses

2 **F2**

Textual Amendments

F2 Sch. 24 para. 2 repealed (with effect as mentioned in Sch. 40 Pt. 3(10) Note 2 of the amending Act) by Finance Act (c. 23), s. 141, {Sch. 40 Pt. 3(10)} Note 2

Non-trading gains and losses

3 **F3**

Textual Amendments

F3 Sch. 24 para. 3 repealed (with effect as mentioned in Sch. 40 Pt. 3(10) Note 2 of the amending Act) by Finance Act (c. 23), s. 141, {Sch. 40 Pt. 3(10)} Note 2

Assets and liabilities

F4

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Textual Amendments

- F4** Sch. 24 para. 4 repealed (29.4.1996 with effect as mentioned in [ss. 80-105](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(3\)](#) Note

Chargeable gains

F5

Textual Amendments

- F5** Sch. 24 para. 5 repealed (29.4.1996 with effect as mentioned in [ss. 80-105](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(3\)](#) Note

F6

Textual Amendments

- F6** Sch. 24 para. 6 repealed (29.4.1996 with effect as mentioned in [ss. 80-105](#) of the amending Act) by 1996 c. 8, s. 205, [Sch. 41 Pt. V\(3\)](#) Note

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