



# Finance Act 1995

## 1995 CHAPTER 4

### PART III

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

##### *Exchange gains and losses and currency contracts*

#### **131 Exchange gains and losses: transitional provision.**

**F1** .....

#### **Textual Amendments**

**F1** S. 131 repealed (24.7.2002 with effect as mentioned in s.79(3) of the amending Act) by [Finance Act 2002 \(c. 23\)](#), ss 79, 141, [Sch. 23 para. 22\(2\)](#), [Sch. 40 Pt. 3\(10\)](#) Note 2 (with Sch. 23 para. 25)

**Status:**

Point in time view as at 10/07/2003.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 131.