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STATUTORY INSTRUMENTS

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**1994 No. 3227**

**The Exchange Gains and Losses (Alternative Method  
of Calculation of Gain or Loss) Regulations 1994**

*General*

**Citation, commencement and interpretation**

- 1.—(1) These Regulations may be cited as the Exchange Gains and Losses (Alternative Method of Calculation of Gain or Loss) Regulations 1994.
- (2) These Regulations shall come into force on 23rd March 1995.
- (3) In these Regulations “the 1993 Act” means the Finance Act 1993.