
STATUTORY INSTRUMENTS

2000 No. 3315

INCOME TAX

**The Exchange Gains and Losses (Miscellaneous
Modifications) Regulations 2000**

Made - - - - 18th December 2000
Laid before the House of
Commons - - 19th December 2000
Coming into force 9th January 2001

**THE EXCHANGE GAINS AND LOSSES (MISCELLANEOUS
MODIFICATIONS) REGULATIONS 2000**

1. Citation, commencement and effect
 2. Modification of the Exchange Gains and Losses (Transitional Provisions) Regulations 1994
 3. (1) In regulation 17(1) for “This Part” substitute “Subject to...
 4. In regulation 18(4) for “a trade or part of a...
 5. In regulation 22(3) for sub-paragraph (b) substitute—
 6. Modification of the Exchange Gains and Losses (Alternative Method of Calculation of Gain or Loss) Regulations 1994
 7. In regulation 4(2)— (a) after the definition of “accounts” insert—...
 8. (1) In regulation 5(6)— (a) after “An asset held by...
 9. In regulation 10(4) after “regulation 5(6)(a), (b), (c) or (d)”...
 10. Revocation of the European Single Currency (Taxes) Regulations 1998
 11. Modification of the effect of section 146 of the Finance Act 1993
- Signature
Explanatory Note