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STATUTORY INSTRUMENTS

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**2002 No. 1969**

**INCOME TAX**

**The Exchange Gains and Losses (Transitional Provisions and Savings) Regulations 2002**

*Made* - - - - - *25th July 2002*  
*Laid before the House of*  
*Commons* - - - *25th July 2002*  
*Coming into force* *1st October 2002*

**THE EXCHANGE GAINS AND LOSSES (TRANSITIONAL PROVISIONS AND SAVINGS) REGULATIONS 2002**

PART 1

Introduction

1. Citation, commencement and effect

PART 2

Saving of the Exchange Gains and Losses (Transitional Provisions) Regulations 1994 with modifications

2. Introduction
3. Modification of regulation 1
4. Modification of regulation 2
5. Omission of regulations 3 to 6
6. Modification of regulation 7
7. Modification of regulation 8
8. Modification of regulation 13
9. Substitution of regulation 14
10. Omission of regulations 15 and 16
11. Omission of Part 4

PART 3

Saving of the Exchange Gains and Losses (Alternative Method of Calculation) Regulations 1994 with modifications

12. Introduction

**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

13. Omission of regulations 2 and 3
14. Modification of regulation 7
15. Omission of regulations 8 and 9
16. Modification of regulation 11
17. Omission of regulation 12

#### PART 4

##### Saving of the Exchange Gains and Losses (Insurance Companies) Regulations 1994 with modifications

18. Introduction
19. Modification of regulation 1
20. Omission of regulations 2 to 5A
21. Modification of regulation 7
22. Insertion of regulations 7A and 7B
23. Modification of regulation 8
24. Omission of regulation 8A
25. Modification of regulation 9
26. Modification of regulation 11
27. Modification of regulation 12

#### PART 5

##### Saving of the Exchange Gains and Losses (Miscellaneous Modifications) Regulations 2000 with modifications

28. Introduction
  29. Omission of regulations 2 to 5
  30. Omission of regulation 11
- Signature  
Explanatory Note