
STATUTORY INSTRUMENTS

2005 No. 2013

INCOME TAX

The Exchange Gains and Losses (Bringing into Account Gains or Losses) (Amendment) Regulations 2005

| | | |
|---|---------|-------------------------|
| <i>Made</i> | - - - - | <i>21st July 2005</i> |
| <i>Laid before the House of Commons</i> | - - | <i>21st July 2005</i> |
| <i>Coming into force</i> | | <i>11th August 2005</i> |

**THE EXCHANGE GAINS AND LOSSES
(BRINGING INTO ACCOUNT GAINS OR
LOSSES) (AMENDMENT) REGULATIONS 2005**

1. Citation and commencement
 2. Amendment of the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2005
 3. (1) Amend regulation 3 (prescribed circumstances in which regulation 4...
 4. (1) Amend regulation 7 (regulations 5 and 6-supplementary) as follows....
 5. Omit regulation 14 (cases where there are no matching assets)....
- Signature
Explanatory Note