

# Finance Act 1993

## **1993 CHAPTER 34**

#### PART II

INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### **CHAPTER II**

EXCHANGE GAINS AND LOSSES

Accrual of gains and losses

Textual Amendments	
F1	S. 125 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss 79(1)(b), 141, <b>Sch. 40 Pt. 3(10)</b> Note 2 (with Sch. 23 paras. 25, 26)
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79(1)(b), 141, Sch. 40 Pt. 3(10) Note 2 (with Sch. 23 paras. 25, 26)

Part II – Income Tax, Corporation Tax and Capital Gains Tax Chapter II – Exchange Gains and Losses Document Generated: 2024-04-28

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Accrual of gains and losses. (See end of Document for details)

### **Textual Amendments**

S. 127 repealed (24.7.2002 with effect as mentioned in s. 79(3) of the amending Act) by 2002 c. 23, ss. 79(1)(b), 141, **Sch. 40 Pt. 3(10)** Note 2 (with Sch. 23 paras. 25, 26)

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