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STATUTORY INSTRUMENTS

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**2002 No. 1970**

**The Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002**

**Citation, commencement and effect**

1.—(1) These Regulations may be cited as the Exchange Gains and Losses (Bringing into Account Gains or Losses) Regulations 2002 and shall come into force on 1st October 2002 immediately after the Exchange Gains and Losses (Transitional Provisions and Savings) Regulations 2002<sup>(1)</sup>.

(2) These Regulations have effect in relation to accounting periods beginning on or after 1st October 2002.