

**The Exchange Gains and Losses (Bringing into Account Gains or Losses) (Amendment) Regulations 2015 No. 2015/1960.** - Enabling power: Taxation of Chargeable Gains Act 1992, s. 151E & Finance Act 2002, sch. 23 para. 26 (5) & Corporation Tax Act 2009 ss. 328 (4), 606 (4). - Issued: 10.12.2015. Made: 03.12.2015. Laid: 07.12.2015. Coming into force: 31.12.2015. Effect: S.I. 2002/1970 amended. Territorial extent & classification: E/W/S/NI. General. - 2p.: 30 cm. - 978-0-11-114155-7 £4.25

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