Finance Act 1942

1942 CHAPTER 21

PART III

INCOME TAX.

25 Extension to 1942-43 of s. 11 of Finance (No. 2) Act, 1939.

Section eleven of the Finance (No. 2) Act, 1939, (which grants relief in respect of diminution of earned income owing to circumstances directly or indirectly connected with the present war) shall apply in relation to tax for the year 1942-43 as it applies in relation to tax for the year 1939-40, with the adaptation that references to the year 1939-40 shall be construed as references to the year 1942-43 and references to the year 1938-39 shall be construed as references to the year 1941-42.