



Finance Act 1942

1942 CHAPTER 21

PART III

INCOME TAX.

27 Continuance of allowance for repairs.

- (1) Section twenty-eight of the Finance Act, 1923 (which relates to the allowance for repairs and which was continued in force by section sixteen of the Finance Act, 1937, until the fifth day of April, nineteen hundred and forty-two) shall continue in force until the fifth day of April, nineteen hundred and forty-seven.
- (2) This section shall be deemed to have had effect as from the sixth day of April, nineteen hundred and forty-two.