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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1944, Paragraph 1. (See end of Document for details)*

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### PART I

#### INCOME TAX

##### *Tax on income payable to custodian*

- 1 Where any income which, but for the operation of the law relating to trading with the enemy, would be chargeable to income tax for any year of assessment apart from this paragraph becomes payable to a custodian, the same assessments to income tax (other than surtax) shall be made for that year on the custodian in respect of income from the source from which that income arose as might have been made on any person if the person who, but for the operation of the said law, would have been entitled to the income had been so entitled.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 1.