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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1944, Paragraph 6. (See end of Document for details)*

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### [<sup>F1</sup>PART II

#### ESTATE DUTY

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##### **Textual Amendments**

- F1** Sch. 4 Pt. II repealed in relation to any death occurring after 15.4. 1969 subject to s. 40(2) of the repealing Act, by [Finance Act 1969 \(c. 32\)](#), s. 61(6), [Sch. 21 Pt. V](#)
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##### **Modifications etc. (not altering text)**

- C1** The text of Sch. 4 Pts. II and III is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 6 Where a custodian releases to the executor of any person everything in his hands to which the executor would, but for the operation of the law relating to trading with the enemy, be entitled, the executor shall be accountable for all estate duty and interest on estate duty for the satisfaction of which the property released is, or but for the operation of the said law would have been, available, in so far as that duty and interest remains unpaid and the custodian shall cease to be accountable therefor.]

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 6.