Finance (No. 2) Act 1945

CHAPTER 13

FINANCE (NO. 2) ACT 1945

PART I

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3 ........................................
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8—13 ......................................
14 ........................................

PART II

15—28 ......................................

PART III

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30 ........................................
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32 Extension of relief for deficiencies of profits in the case of certain amalgamations.
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37 .................................

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38 Time for repayment of post-war refunds.
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44 Option to spread refunds backwards for income tax purposes.
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FOURTH SCHEDULE

FIFTH SCHEDULE — Section 24 of the Finance Act, 1923, as applied with adaptations to Excess Profits Tax and the National Defence Contribution.

(1) If any person who has paid tax charged under...
(2) On receiving any such application the Commissioners of Inland...
(4) Any person who is aggrieved by the determination of...
(5) The Special Commissioners shall thereupon hear and determine the...

SIXTH SCHEDULE — Post-War Refunds in the Case of Partnerships, Groups of Companies, Etc.

Part I. Partnerships.

1 Where the original trade or business was carried on in...

Part II. Groups of Companies.

2 For the purposes of this Part of this Schedule, a...
3 All sums paid or payable by way of excess profits...
4 . . . . . . . . . ....
5 Where it is finally determined that any post-war refund is...
6 Where an amount is paid to a subsidiary member under...
7 So much of the provisions of Part IV of this...

Part III Tax Paid Under Finance Act, 1943, s. 24

8 Where, under section twenty-four of the Finance Act, 1943, a...
9 Any reference in Part IV of this Act to the...

SEVENTH SCHEDULE

EIGHTH SCHEDULE — Amendments as to Exceptional Depreciation Allowances.


1 In this Part of this Schedule the expression “exceptional depreciation...
Part II Provisions applicable to Income Tax, Excess Profits Tax and the National Defence Contribution

7 In this Part of this Schedule, the expression “exceptional depreciation...  
8 (1) This paragraph shall have effect in relation to the...  
9 Any reference in the provisions of this Schedule or in...  
10 (1) Any reference in the provisions of this Schedule or...  
11 For the purposes of the principal provisions and the provisions...  
12 References in this Schedule to a body of persons include...  
13 In this Schedule, the expression “control”, in relation to a...  
14 In this Schedule, the expression “leasehold interest” includes the interest...  

NINTH SCHEDULE —  

TENTH SCHEDULE —
Changes to legislation:
There are currently no known outstanding effects for the Finance (No. 2) Act 1945.