
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 11. (See end of Document for details)

EIGHTH SCHEDULE

AMENDMENTS AS TO EXCEPTIONAL DEPRECIATION ALLOWANCES.

Modifications etc. (not altering text)

- C1** [Schedule 8](#) repealed so far as it relates to income tax by [Income Tax Act 1952 \(c. 10\)](#), s. 527, [Sch. 25](#)
- C1** The text of ss. 34, 35, 36, 38, 46, 47, 48, 50, 51, 58, 59, Schs. 5, 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, save as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

*Part II Provisions applicable to Income Tax, Excess
Profits Tax and the National Defence Contribution*

- 11 For the purposes of the principal provisions and the provisions of this Schedule, the sale of any buildings, plant or machinery shall be deemed to take place at the time of completion or the time when possession is given, whichever is the earlier.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 11.