
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 9. (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- C1** Schedule 8 repealed so far as it relates to income tax by [Income Tax Act 1952 \(c. 10\)](#), s. 527, **Sch. 25**
- C1** The text of ss. 34, 35, 36, 38, 46, 47, 48, 50, 51, 58, 59, Schs. 5, 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, save as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991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

- 9 Any reference in the provisions of this Schedule or in the principal provisions to the sale of any property includes a reference to the exchange of any property, and, in the case of a leasehold interest, to the surrender thereof for valuable consideration, and all the said provisions shall be construed accordingly with the necessary adaptations, and, in particular, with the adaptation that references to the net proceeds of the sale and to the price shall be construed as including references to the amount of the consideration for the exchange or surrender.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 9.