



# Finance (No. 2) Act 1945

1945 CHAPTER 13 9 and 10 Geo 6

## PART III

### EXCESS PROFITS TAX AND THE NATIONAL DEFENCE CONTRIBUTION

#### **35 Extension of time for making assessments to excess profits tax and the national defence contribution, and relief in cases of error or mistake.**

- (1) So much of any provision of the enactments relating to excess profits tax . . . <sup>F1</sup> as limits the time for the making of assessments to six years from the end of the chargeable accounting period in respect of which the assessment is made shall not have effect, and such assessments may be made at any time, as the case may require, unless and until Parliament otherwise determines.
- (2) The provisions of section twenty-four of the Finance Act, 1923 (which provide for relief from income tax in respect of errors or mistakes in returns or statements made for the purposes of tax under Schedule D) shall, as set out with adaptations in the Fifth Schedule to this Act, apply in relation to assessments to excess profits tax . . . <sup>F2</sup>.

#### **Textual Amendments**

- F1** Words repealed (from the beginning of 1959) by [Finance Act 1958 \(c. 56\)](#), s. 40(5), [Sch. 9 Pt. II](#)
- F2** Words repealed by [Finance Act 1965 \(c. 25\)](#), s. 97(5), [Sch. 22 Pt. V](#)

#### **Modifications etc. (not altering text)**

- C1** The text of ss. 34, 35, 36, 38, 46, 47, 48, 50, 51, 58, 59, Schs. 5, 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, save as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Section 35.