



# Finance (No. 2) Act 1945

## 1945 CHAPTER 13

### PART III

#### EXCESS PROFITS TAX AND THE NATIONAL DEFENCE CONTRIBUTION.

**37 Application of certain provisions as to losses to the national defence contribution.**

The provisions of subsection (1) of section twenty-two of this Act extending, in certain cases, the period for the carrying forward of losses shall have effect for the purposes of sub-paragraph (1) of paragraph 2 of the Fourth Schedule to the Finance Act, 1937 (which relates to the carrying forward of losses for the purposes of the national defence contribution) as well as for the purposes of income tax.