



Finance (No. 2) Act 1945

1945 CHAPTER 13 9 and 10 Geo 6

PART V

RELIEF FROM DOUBLE TAXATION

51 Agreements for relief from double taxation of income.

- (1) F1
- (3) Where any arrangements having effect by virtue of this section relate to any territory with respect to which an Order in Council is in force under section thirty of the Finance Act, 1940 (which provides for relief in respect of excess profits tax in His Majesty's dominions outside the United Kingdom), then, except in so far as the arrangements otherwise provide, no relief shall be granted under that section against excess profits tax or the national defence contribution chargeable for any chargeable accounting period to which the arrangements apply or, where the arrangements apply to part only of chargeable accounting period, against such part of the excess profits tax or the national defence contribution chargeable for that chargeable accounting period as is proportionate to the length of that part thereof.
- (4) F1

Textual Amendments

F1 S. 51(1)(2)(4)–(6) repealed by [Income Tax Act 1952 \(c. 10\)](#), s. 527, [Sch. 25](#)

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- C1 The text of ss. 34, 35, 36, 38, 46, 47, 48, 50, 51, 58, 59, Schs. 5, 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, save as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991
- C2 S. 51 amended by [Finance Act 1947 \(c. 35\)](#), s. 66(1)
- C3 S. 51 extended by [Finance Act 1950 \(c. 15\)](#), s. 50(7)

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Section 51.