



# Finance Act 1946

1946 CHAPTER 64 9 and 10 Geo 6

## PART IV.

EXCESS PROFITS TAX AND THE NATIONAL DEFENCE CONTRIBUTION.

### 36 Termination of excess profits tax.

Excess profits tax shall not be chargeable in respect of the profits of any accounting period beginning after the end of the year nineteen hundred and forty-six or in respect of so much of the profits of any accounting period beginning before the end of that year as is apportionable to the part thereof falling after the end of that year, and accordingly the enactments specified in the Seventh Schedule to this Act shall have effect subject to the amendments specified in that Schedule.

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

- C1 The text of s. 36 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 Act 1946, Section 36.