



# Finance Act 1946

## 1946 CHAPTER 64

### PART IV

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

#### **44 Renaming of the national defence contribution.**

The tax heretofore known as the national defence contribution shall, as from the beginning of the year nineteen hundred and forty-seven, be known as the profits tax :

Provided that this section shall not render it unlawful to continue to refer to the said tax as the national defence contribution after the beginning of the said year, or invalidate any document, whether executed or issued before or after the beginning of the said year, which refers to the said tax as the national defence contribution.