



Finance Act 1942

1942 CHAPTER 21 5 and 6 Geo 6

38

Neither excess profits tax . . . ^{F1} shall be chargeable in respect of the interest on tax reserve certificates issued by the Treasury.

Textual Amendments

F1 Words repealed by [Finance Act 1965 \(c. 25\)](#), s. 97(5), [Sch. 22 Pt.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C1 The text of ss. 37, 38, 39, 40, 41 and Sch. 11 Parts I and II is in the form in which it was originally enacted; it was not reproduced in Statutes in Force and, except as specified, does not reflect any amendments or repeals which may have been made prior to 1.2.1991.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 1942, Section 38.