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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1944, Paragraph 10. (See end of Document for details)*

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### PART I

#### INCOME TAX

##### *Supplementary*

- 10 For the purposes of paragraphs 1 to 4 of this Part of this Schedule it shall, except so far as the contrary is proved, be assumed that nothing has occurred since the third day of September, nineteen hundred and thirty-nine, to change the persons who, but for the operation of the law relating to trading with the enemy, would be entitled to any money or property, or to income therefrom, and any assessment under paragraph 1 or paragraph 3 of this Part of this Schedule shall specify the person who has been taken to be the person who, but for the operation of the said law, would have been entitled to the relevant income.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 10.