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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1944, Paragraph 3. (See end of Document for details)*

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### PART I

#### INCOME TAX

##### *Tax on income payable to custodian*

- 3 Where an assessment is made on a custodian under paragraph 1 of this Part of this Schedule in respect of any income, or any income which is paid subject to deduction of income tax is received by a custodian, and, in either case, it appears that, but for the operation of the law relating to trading with the enemy, the income would have been taken into account in computing the total income of an individual for surtax purposes, that income shall be deemed for surtax purposes to be income of that individual and the same assessments to surtax may, without any notice to make a return being served on the custodian or that individual, be made on the custodian in respect of the income as might have been made on that individual or his executors or administrators if it had been his income and, where that individual has other income, if it were treated as the highest part of his total income:

Provided that where, in the case of any individual, assessments to surtax under this paragraph for any year of assessment could, apart from this proviso, be made on two or more custodians, one of those custodians (to be selected by the Special Commissioners) shall be assessed to surtax for that year in respect of all income to which this paragraph applies in relation to that individual.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 3.