
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1944, Paragraph 1. (See end of Document for details)*

FOURTH SCHEDULE

ENEMY PROPERTY

[^{F1}PART II

ESTATE DUTY

Textual Amendments

- F1** Sch. 4 Pt. II repealed in relation to any death occurring after 15.4. 1969 subject to s. 40(2) of the repealing Act, by [Finance Act 1969 \(c. 32\)](#), s. 61(6), [Sch. 21 Pt. V](#)
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Modifications etc. (not altering text)

- C1** The text of Sch. 4 Pts. II and III is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 1 Property which, but for the operation of the law relating to trading with the enemy, would, for the purposes of the enactments relating to estate duty, pass on the death of a person or be included to a particular extent in property so passing shall, on the death of that person, be deemed for those purposes to pass or to be included to that extent in property so passing, as the case may be.]

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 1.