
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1944, Paragraph 4. (See end of Document for details)*

FOURTH SCHEDULE

ENEMY PROPERTY

PART III

LEGACY DUTY AND SUCCESSION DUTY

.....
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 II and III is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991.

- 4 Nothing in the last two preceding paragraphs shall render any legacy duty or succession duty payable in respect of any property in connection with any death if, under paragraph 1 of this Part of this Schedule, legacy duty or, as the case may be, succession duty is payable in respect of that property in connection with that death.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 4.