
Changes to legislation: There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 14. (See end of Document for details)

EIGHTH SCHEDULE

AMENDMENTS AS TO EXCEPTIONAL DEPRECIATION ALLOWANCES.

Modifications etc. (not altering text)

- C1** Schedule 8 repealed so far as it relates to income tax by [Income Tax Act 1952 \(c. 10\)](#), s. 527, **Sch. 25**
- C1** The text of ss. 34, 35, 36, 38, 46, 47, 48, 50, 51, 58, 59, Schs. 5, 6, 8 is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and, save as indicated, does not reflect any amendments or repeals which may have been made prior to 1.2.1991

Part II Provisions applicable to Income Tax, Excess Profits Tax and the National Defence Contribution

- 14 In this Schedule, the expression “leasehold interest” includes the interest conferred by an agreement for a lease where the term to be covered by the lease has begun, and the interest conferred by any tenancy, but not the interest conferred by a mortgage: Provided that, in the application of this Schedule to Scotland, the said expression means the interest of a tenant in property subject to a lease.

Changes to legislation:

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Paragraph 14.