

Status: Point in time view as at 01/04/2009.

Changes to legislation: Corporation Tax Act 2009, Cross Heading: Finance Act 1950 (c. 15) is up to date with all changes known to be in force on or before 09 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 1 **U.K.**

MINOR AND CONSEQUENTIAL AMENDMENTS

PART 2 **U.K.**

OTHER ENACTMENTS

Finance Act 1950 (c. 15)

- 293 The Finance Act 1950 is amended as follows.
- 294 In section 39(3) (treatment for taxation purposes of enemy debts etc written off during the war), in paragraph (b) of the proviso—
- (a) in sub-paragraph (i) for “section 75(1) of the Income and Corporation Taxes Act 1988” substitute “section 1219 of the Corporation Tax Act 2009”, and
 - (b) in sub-paragraph (ii) for “that Act” substitute “the Income and Corporation Taxes Act 1988”.

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