



Finance Act 1944

1944 CHAPTER 23

PART III

INCOME TAX (CHARGE OF TAX AND MISCELLANEOUS).

19 Income tax for 1944-45.

- (1) Income tax for the year 1944-45 shall be charged at the standard rate of ten shillings in the pound, and in the case of an individual whose total income exceeds one thousand five hundred pounds, at such higher rates in respect of the excess over one thousand five hundred pounds as Parliament may hereafter determine.
- (2) Subject to the provisions of the Income Tax (Employments) Act, 1943, and the Income Tax (Offices and Employments) Act, 1944 all such enactments as had effect with respect to the income tax charged for the year 1943-44, other than such enactments as by their terms relate only to tax for that year, shall have effect with respect to the income tax charged for the year 1944-45.