



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART II

INCOME TAX.

19 Extension to 1945-46 of s. 11 of Finance (No. 2) Act, 1939.

Section eleven of the Finance (No. 2) Act, 1939 (which grants relief in respect of diminution of earned income owing to circumstances directly or indirectly connected with the present war) shall apply in relation to tax for the year 1945-46 as it applied in relation to tax for the year 1939-40, with the adaptation that references to the year 1939-40 shall be construed as references to the year 1945-46 and references to the year 1938-39 shall be construed as references to the year 1944-45