



# Finance (No. 2) Act 1945

1945 CHAPTER 13 9 and 10 Geo 6

## PART IV

### EXCESS PROFITS TAX POST-WAR REFUNDS

#### *Miscellaneous.*

#### **49 Special cases.**

The provisions of this Part of this Act and of section twenty-eight of the Finance Act, 1941 (as amended by any subsequent enactment) shall, in relation to partnerships, members of groups of companies and tax paid under section twenty-four of the Finance Act, 1943 (which relates to sales of stock at an under-value), have effect subject to the provisions of the Sixth Schedule to this Act.

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#### **Modifications etc. (not altering text)**

- C1** The text of ss. 29, 31, 32, 33, 43–45, 49, is in the form in which it was originally enacted: it was not reproduced in Statutes in Force and does not reflect any amendments or repeals which may have been made prior to 1.2.1991

**Changes to legislation:**

There are currently no known outstanding effects for the Finance (No. 2) Act 1945, Section 49.