



Finance Act 1946

1946 CHAPTER 64

PART VIII

MISCELLANEOUS.

58 Exceptional depreciation.

The date to be determined by Parliament for the purposes of section nineteen of the Finance Act, 1941, of paragraph 3 of Part I of the Seventh Schedule to the Finance (No. 2) Act, 1939, and of that paragraph as applied to the national defence contribution by subsection (2) of section forty-three of the Finance Act, 1941 (being the enactments which provide for the making of an exceptional depreciation allowance in respect of income tax, excess profits tax and the national defence contribution) shall be the thirty-first day of December, nineteen hundred and forty-six.