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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1939, SCHEDULE 5. (See end of Document for details)*

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**F1**SCHEDULE 5

**Textual Amendments**

**F1** Sch. 5 repealed by Finance (No. 2) Act 1940 (c. 48), Sch. 10

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**F1**

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1939, SCHEDULE 5.