



# Finance Act 1944

1944 CHAPTER 23 7 and 8 Geo 6

## PART VII

### MISCELLANEOUS

#### 42 Trading with the enemy.

The provisions of the Fourth Schedule to this Act shall have effect in relation to income tax [<sup>F1</sup>and death duties] where persons, income or property are or is affected by the law relating to trading with the enemy.

##### Textual Amendments

- F1** Words repealed in relation to deaths occurring after 13.4.1975 and, so far as regards the duties referred to in s. 52(2)(b) of the repealing Act, in relation to any death, by [Finance Act 1975 \(c.7, SIF 99:3\)](#), ss. 52(2), 59, [Sch. 13 Pt. I](#) note (with a saving in s. 52(3) in relation to repayment or allowance in respect of sums paid before 13.3.1975 on account of the said duties)

#### 43 ..... <sup>F2</sup>

##### Textual Amendments

- F2** S. 43 repealed (with savings) by [Finance Act 1949 \(c. 47\)](#), s. 52(9)(10), [Sch. 11 Pt. IV](#)

#### 44 ..... <sup>F3</sup>

##### Textual Amendments

- F3** S. 44 repealed by [Finance Act 1963 \(c. 25\)](#) ss. 59(5), 73(8)(b), [Sch. 14 Pt. IV](#)

*Status: Point in time view as at 01/02/1991.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1944, Part VII. (See end of Document for details)*

**45 Exemption of certain assignments by seamen from stamp duty.**

Stamp duty shall not be charged, and shall be deemed never to have been chargeable, on any assignment rendered valid by Regulation forty-seven D of the Defence (General) Regulations, 1939 (which relates to assignments of wages in payment of contributions to certain bodies representing the interests of or providing benefits for seamen).

**46 Extension of Barracks Act 1890 s. 11.**

Section eleven of the <sup>M1</sup>Barracks Act 1890 (which exempts from stamp duty contracts, conveyances and other documents made with a view to carrying into effect the purposes of that Act) shall have effect as if in the preamble to that Act (which defines the purposes of that Act) the reference to military forces included a reference to naval forces.

**Marginal Citations**  
M1 1890. c. 25.

**47** ..... F4

**Textual Amendments**  
F4 S. 47 repealed by [National Loans Act 1968 \(c. 13\)](#), s. 24(2), [Sch. 6 Pt. 1](#)

**48** ..... F5

**Textual Amendments**  
F5 S. 48 repealed by [Statute Law Revision Act 1950 \(c. 6\)](#)

**49** <sup>X1</sup>†**Short title, construction, extent and repeals.**

(1) This Act may be cited as the Finance Act, 1944.

(2) ..... F6

(3) ..... F7

(4) ..... F8

<sup>X2</sup>(5) Part V of this Act shall be construed as one with Part III of the Finance (No. 2) Act, 1939.

[<sup>F9X2</sup>(6) Part VI of this Act shall be construed as one with Part I of the <sup>M2</sup>Finance Act, 1894.]

(7) Any reference in this Act to any other enactment shall, except so far as the context otherwise requires, be construed as a reference to that enactment as amended by or under any other enactment, including this Act.

*Status: Point in time view as at 01/02/1991.*

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(8) The provisions of the Fourth Schedule to this Act shall, if provision in that behalf is made by an Act of the Parliament of Northern Ireland, apply with any necessary modifications to death duties payable in Northern Ireland as they apply to death duties payable in Great Britain, but save as aforesaid such of the provisions of this Act as relate to matters with respect to which the Parliament of Northern Ireland has power to make laws shall not extend to Northern Ireland.

(9) ..... F10

#### Editorial Information

- X1** Unreliable margin note.  
**X2** The text of s. 49(5)(6) 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.

#### Textual Amendments

- F6** S. 49(2) repealed by [Statute Law \(Repeals\) Act 1971 \(c. 52\)](#)  
**F7** S. 49(3) repealed by [Purchase Tax Act 1963 \(c. 9\)](#), s. 41(1), **Sch. 4 Pt. I**  
**F8** S. 49(4) repealed by [Statute Law Revision Act 1953 \(2 & 3 Eliz. 2 c. 5\)](#)  
**F9** S. 49(6) repealed in relation to to deaths occurring after 13.4.1975 and, so far as regards the duties referred to in s. 52(2)(b) of the repealing Act, in relation to any death, by [Finance Act 1975 \(c.7, SIF 99:3\)](#), ss. 52(2), 59, **Sch. 13 Pt. I** (with a saving in s. 52(3) in relation to repayment or allowance in respect of sums paid before 13.3.1975 on account of the said duties)  
**F10** S. 49(9) repealed by [Statute Law Revision Act 1950 \(14 Geo. 6 c. 6\)](#)

#### Marginal Citations

- M2** 57 & 58 Vict. c. 30.

**Status:**

Point in time view as at 01/02/1991.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Part VII.