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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 1944, Paragraph 13. (See end of Document for details)*

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## FOURTH SCHEDULE

### ENEMY PROPERTY

#### PART I

#### INCOME TAX

*Years to which this Part of this Schedule applies*

- 13 This Part of this Schedule shall have effect with respect to income tax (including surtax) for the year 1939-40 and subsequent years of assessment and, to the extent expressly provided by paragraph 6 of this Part of this Schedule, with respect also to income tax (including surtax) for previous years of assessment.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 13.