
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1944, Paragraph 8. (See end of Document for details)

FOURTH SCHEDULE

ENEMY PROPERTY

PART I

INCOME TAX

Effect of release of property or income by custodian

8 Where an assessment is made under any of the preceding provisions of this Part of this Schedule on a custodian and, whether before or after the making of the assessment, the income or any part thereof is paid, transferred or released, or permitted to be paid or transferred, to any other person by the custodian, so much, if any, of the tax payable by virtue of the assessment as cannot, under the preceding provisions of this Part of this Schedule, be paid by the custodian shall be a debt due to the Crown—

- (a) in a case to which the last preceding paragraph applies, from the person whose income it is, under that paragraph, treated as having been, or his personal representatives; and
- (b) in any other case, from the person to whom the income is so paid, transferred or released,

and may be recovered accordingly, and the custodian shall cease to be liable in respect of the tax.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1944, Paragraph 8.